



General Assembly

**Bill No. 1239**

January Session, 2011

LCO No. 5625

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Referred to Committee on No Committee

Introduced by:

SEN. WILLIAMS, 29<sup>th</sup> Dist.

REP. DONOVAN, 84<sup>th</sup> Dist.

**AN ACT CONCERNING THE BUDGET FOR THE BIENNIUM ENDING  
JUNE 30, 2013.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 Section 1. (*Effective July 1, 2011*) The following sums are  
2 appropriated from the GENERAL FUND for the annual periods  
3 indicated for the purposes described.

T1		2011-2012	2012-2013
T2	LEGISLATIVE		
T3			
T4	LEGISLATIVE MANAGEMENT		
T5	Personal Services	\$46,767,963	\$48,753,708
T6	Other Expenses	14,867,587	17,611,168
T7	Equipment	208,000	316,000
T8	Flag Restoration	75,000	75,000
T9	Minor Capital Improvements	200,000	265,000
T10	Interim Salary/Caucus Offices	585,000	464,100
T11	Redistricting	1,325,000	0

T12	Connecticut Academy of Science and Engineering	100,000	100,000
T13	Old State House	597,985	616,523
T14	Interstate Conference Fund	365,946	380,584
T15	New England Board of Higher Education	188,344	194,183
T16	AGENCY TOTAL	65,280,825	68,776,266
T17			
T18	AUDITORS OF PUBLIC ACCOUNTS		
T19	Personal Services	11,852,086	11,742,921
T20	Other Expenses	894,009	856,702
T21	Equipment	10,000	10,000
T22	AGENCY TOTAL	12,756,095	12,609,623
T23			
T24	COMMISSION ON AGING		
T25	Personal Services	259,376	271,048
T26	Other Expenses	7,864	8,021
T27	Equipment	1,500	1,500
T28	AGENCY TOTAL	268,740	280,569
T29			
T30	PERMANENT COMMISSION ON THE STATUS OF WOMEN		
T31	Personal Services	461,072	481,820
T32	Other Expenses	64,203	67,092
T33	Equipment	1,500	1,500
T34	AGENCY TOTAL	526,775	550,412
T35			
T36	COMMISSION ON CHILDREN		
T37	Personal Services	517,714	541,011
T38	Other Expenses	35,000	35,700
T39	AGENCY TOTAL	552,714	576,711
T40			
T41	LATINO AND PUERTO RICAN AFFAIRS COMMISSION		
T42	Personal Services	293,433	306,637
T43	Other Expenses	38,994	40,748
T44	AGENCY TOTAL	332,427	347,385
T45			
T46	AFRICAN-AMERICAN AFFAIRS COMMISSION		

T47	Personal Services	193,095	201,784
T48	Other Expenses	27,456	28,005
T49	AGENCY TOTAL	220,551	229,789
T50			
T51	ASIAN PACIFIC AMERICAN AFFAIRS COMMISSION		
T52	Personal Services	151,672	158,491
T53	Other Expenses	5,000	5,000
T54	Equipment	1,500	1,500
T55	AGENCY TOTAL	158,172	164,991
T56			
T57	GENERAL GOVERNMENT		
T58			
T59	GOVERNOR'S OFFICE		
T60	Personal Services	2,365,992	2,284,648
T61	Other Expenses	236,995	236,995
T62	Equipment	1	1
T63	New England Governors' Conference	106,734	113,138
T64	National Governors' Association	127,094	134,720
T65	AGENCY TOTAL	2,836,816	2,769,502
T66			
T67	SECRETARY OF THE STATE		
T68	Personal Services	1,726,637	1,666,637
T69	Other Expenses	1,064,286	1,064,286
T70	Equipment	1	1
T71	Commercial Recording Division	6,313,689	6,299,728
T72	AGENCY TOTAL	9,104,613	9,030,652
T73			
T74	LIEUTENANT GOVERNOR'S OFFICE		
T75	Personal Services	690,454	678,350
T76	Other Expenses	69,201	69,201
T77	Equipment	1	1
T78	AGENCY TOTAL	759,656	747,552
T79			
T80	OFFICE OF GOVERNMENTAL ACCOUNTABILITY		
T81	Personal Services	6,234,737	6,090,847
T82	Other Expenses	597,752	550,218

T83	Equipment	6,866	24,905
T84	Information Technology Initiatives	35,000	35,000
T85	Citizens' Election Fund Admin	2,497,589	2,399,536
T86	Child Fatality Review Panel	98,335	95,010
T87	AGENCY TOTAL	9,470,279	9,195,516
T88			
T89	STATE TREASURER		
T90	Personal Services	3,856,675	3,684,877
T91	Other Expenses	273,656	273,656
T92	Equipment	1	1
T93	AGENCY TOTAL	4,130,332	3,958,534
T94			
T95	STATE COMPTROLLER		
T96	Personal Services	24,394,124	23,417,739
T97	Other Expenses	4,082,632	4,020,735
T98	Equipment	1	1
T99	Governmental Accounting Standards Board	19,570	19,570
T100	AGENCY TOTAL	28,496,327	27,458,045
T101			
T102	DEPARTMENT OF REVENUE SERVICES		
T103	Personal Services	64,422,569	62,059,477
T104	Other Expenses	9,270,033	8,516,033
T105	Equipment	1	1
T106	Collection and Litigation Contingency Fund	104,479	104,479
T107	AGENCY TOTAL	73,797,082	70,679,990
T108			
T109	OFFICE OF POLICY AND MANAGEMENT		
T110	Personal Services	13,499,420	12,853,684
T111	Other Expenses	2,589,252	2,589,252
T112	Equipment	1	1
T113	Automated Budget System and Data Base Link	55,075	55,075
T114	Cash Management Improvement Act	95	95
T115	Justice Assistance Grants	1,133,469	1,131,353
T116	Connecticut Impaired Driving Records Information System	902,857	925,428
T117	Revenue Maximization	250,000	0
T118	Tax Relief for Elderly Renters	26,160,000	29,168,400

T119	Regional Planning Agencies	500,000	500,000
T120	Reimbursement to Towns for Loss of Taxes on State Property	73,519,215	73,519,215
T121	Reimbursements to Towns for Loss of Taxes on Private Tax-Exempt Property	115,431,737	115,431,737
T122	Reimbursement Property Tax - Disability Exemption	400,000	400,000
T123	Distressed Municipalities	5,800,000	5,800,000
T124	Property Tax Relief Elderly Circuit Breaker	20,505,900	20,505,900
T125	Property Tax Relief Elderly Freeze Program	390,000	390,000
T126	Property Tax Relief for Veterans	2,970,098	2,970,098
T127	Capital City Economic Development	6,300,000	6,300,000
T128	AGENCY TOTAL	270,407,119	272,540,238
T129			
T130	DEPARTMENT OF VETERANS' AFFAIRS		
T131	Personal Services	25,109,887	24,410,802
T132	Other Expenses	6,152,405	6,067,405
T133	Equipment	1	1
T134	Support Services for Veterans	190,000	190,000
T135	Burial Expenses	7,200	7,200
T136	Headstones	350,000	350,000
T137	AGENCY TOTAL	31,809,493	31,025,408
T138			
T139	DEPARTMENT OF ADMINISTRATIVE SERVICES		
T140	Personal Services	43,295,101	41,807,080
T141	Other Expenses	34,876,197	34,871,197
T142	Equipment	1	1
T143	Tuition Reimbursement - Training and Travel	382,000	0
T144	Labor - Management Fund	75,000	0
T145	Management Services	5,062,697	5,030,792
T146	Loss Control Risk Management	143,051	143,050
T147	Employees' Review Board	25,135	25,135
T148	Surety Bonds for State Officials and Employees	12,000	82,000
T149	Quality of Work-Life	350,000	0
T150	Refunds of Collections	28,500	28,500
T151	Rents and Moving	12,367,289	12,724,000
T152	Capitol Day Care Center	127,250	127,250

T153	W. C. Administrator	5,250,000	5,250,000
T154	Hospital Billing System	114,950	114,951
T155	Connecticut Education Network	3,291,493	3,291,493
T156	Claims Commissioner Operations	281,424	273,651
T157	State Insurance and Risk Mgmt Operations	13,000,000	13,000,000
T158	IT Services	13,558,587	13,416,019
T159	AGENCY TOTAL	132,240,675	130,185,119
T160			
T161	DEPARTMENT OF CONSTRUCTION SERVICES		
T162	Personal Services	7,073,978	6,842,802
T163	Other Expenses	2,655,818	2,647,132
T164	AGENCY TOTAL	9,729,796	9,489,934
T165			
T166	ATTORNEY GENERAL		
T167	Personal Services	29,740,544	28,623,386
T168	Other Expenses	1,017,272	1,015,272
T169	Equipment	1	1
T170	AGENCY TOTAL	30,757,817	29,638,659
T171			
T172	DIVISION OF CRIMINAL JUSTICE		
T173	Personal Services	48,741,668	47,245,107
T174	Other Expenses	2,100,000	2,100,000
T175	Equipment	1	1
T176	Witness Protection	220,000	220,000
T177	Training and Education	70,000	70,000
T178	Expert Witnesses	380,000	380,000
T179	Medicaid Fraud Control	887,159	841,457
T180	Criminal Justice Commission	400	415
T181	AGENCY TOTAL	52,399,228	50,856,980
T182			
T183	REGULATION AND PROTECTION		
T184			
T185	DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION		
T186	Personal Services	130,871,752	126,034,999
T187	Other Expenses	29,012,969	28,806,075
T188	Equipment	4	4

T189	Stress Reduction	23,354	23,354
T190	Fleet Purchase	7,035,596	7,035,596
T191	Workers' Compensation Claims	5,236,550	5,138,787
T192	COLLECT	48,925	48,925
T193	Fire Training School - Willimantic	161,798	161,798
T194	Maintenance of County Base Fire Radio	25,176	25,176
T195	Maint of State-Wide Fire Radio Network	16,756	16,756
T196	Police Association of Connecticut	190,000	190,000
T197	Connecticut State Firefighter's Assoc	194,711	194,711
T198	Fire Training School - Torrington	81,367	81,367
T199	Fire Training School - New Haven	48,364	48,364
T200	Fire Training School - Derby	37,139	37,139
T201	Fire Training School - Wolcott	100,162	100,162
T202	Fire Training School - Fairfield	70,395	70,395
T203	Fire Training School - Hartford	169,336	169,336
T204	Fire Training School - Middletown	59,053	59,053
T205	Fire Training School - Stamford	55,432	55,432
T206	AGENCY TOTAL	173,438,839	168,297,429
T207			
T208	DEPARTMENT OF MOTOR VEHICLES		
T209	Personal Services	285,000	274,449
T210	Other Expenses	216,404	216,404
T211	AGENCY TOTAL	501,404	490,853
T212			
T213	MILITARY DEPARTMENT		
T214	Personal Services	3,335,585	3,242,611
T215	Other Expenses	3,141,993	3,228,762
T216	Equipment	1	1
T217	Firing Squads	319,500	319,500
T218	Veteran's Service Bonuses	182,500	160,000
T219	AGENCY TOTAL	6,979,579	6,950,874
T220			
T221	DEPARTMENT OF CONSUMER PROTECTION		
T222	Personal Services	14,491,783	13,534,627
T223	Other Expenses	1,690,096	1,690,096
T224	Equipment	1	1
T225	Gaming Policy Board	2,758	2,758

T226	AGENCY TOTAL	16,184,638	15,227,482
T227			
T228	LABOR DEPARTMENT		
T229	Personal Services	9,010,543	8,655,162
T230	Other Expenses	1,094,210	1,094,210
T231	Equipment	2	2
T232	CETC Workforce	850,000	850,000
T233	Workforce Investment Act	28,619,579	28,619,579
T234	Job Funnels Projects	425,000	425,000
T235	Connecticut's Youth Employment Program	3,500,000	3,500,000
T236	Jobs First Employment Services	17,741,841	17,657,471
T237	Opportunity Industrial Centers	500,000	500,000
T238	Individual Development Accounts	95,000	95,000
T239	Nanotechnology Study	119,000	119,000
T240	STRIDE	770,000	770,000
T241	Apprenticeship Program	621,281	595,867
T242	Spanish-American Merchants Association	600,000	600,000
T243	Connecticut Career Resource Network	164,883	157,880
T244	21st Century Jobs	453,635	447,955
T245	Incumbent Worker Training	450,000	450,000
T246	STRIVE	270,000	270,000
T247	Film Industry Training Program	237,500	237,500
T248	SBIR Matching Grants	95,625	95,625
T249	AGENCY TOTAL	65,618,099	65,140,251
T250			
T251	COMMISSION ON HUMAN RIGHTS AND OPPORTUNITIES		
T252	Personal Services	6,146,769	5,950,016
T253	Other Expenses	903,891	903,891
T254	Equipment	1	1
T255	Martin Luther King, Jr. Commission	6,650	6,650
T256	AGENCY TOTAL	7,057,311	6,860,558
T257			
T258	OFFICE OF PROTECTION AND ADVOCACY FOR PERSONS WITH DISABILITIES		
T259	Personal Services	2,465,321	2,366,933
T260	Other Expenses	216,038	216,038



T261	Equipment	1	1
T262	AGENCY TOTAL	2,681,360	2,582,972
T263			
T264	CONSERVATION AND DEVELOPMENT		
T265			
T266	DEPARTMENT OF AGRICULTURE		
T267	Personal Services	3,895,000	3,750,000
T268	Other Expenses	716,168	700,668
T269	Equipment	1	1
T270	Vibrio Bacterium Program	1	1
T271	Senior Food Vouchers	404,500	404,500
T272	Collection of Agricultural Statistics	1,026	1,026
T273	Tuberculosis and Brucellosis Indemnity	900	900
T274	Fair Testing	4,040	4,040
T275	Connecticut Grown Product Promotion	10,000	10,000
T276	WIC Coupon Program for Fresh Produce	184,090	184,090
T277	AGENCY TOTAL	5,215,726	5,055,226
T278			
T279	DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
T280	Personal Services	34,945,655	33,677,502
T281	Other Expenses	4,327,027	4,376,632
T282	Equipment	1	1
T283	Stream Gaging	199,561	199,561
T284	Mosquito Control	272,144	268,518
T285	State Superfund Site Maintenance	241,100	241,100
T286	Laboratory Fees	170,309	170,309
T287	Dam Maintenance	130,164	126,016
T288	Emergency Spill Response Account	7,301,292	7,074,509
T289	Solid Waste Management Account	2,868,088	2,781,459
T290	Underground Storage Tank Account	1,303,410	1,279,716
T291	Clean Air Account	5,131,094	5,014,450
T292	Environmental Conservation Account	9,158,452	9,008,720
T293	Environmental Quality Fees Account	10,414,994	10,155,679
T294	Interstate Environmental Commission	48,783	48,783
T295	Agreement USGS - Hydrological Study	155,456	155,456
T296	New England Interstate Water Pollution Commission	28,827	28,827

T297	Northeast Interstate Forest Fire Compact	3,295	3,295
T298	Connecticut River Valley Flood Control Commission	32,395	32,395
T299	Thames River Valley Flood Control Commission	48,281	48,281
T300	Agreement USGS-Water Quality Stream Monitoring	215,412	215,412
T301	Operation Fuel	1,100,000	1,100,000
T302	Lobster Restoration	200,000	200,000
T303	AGENCY TOTAL	78,295,740	76,206,621
T304			
T305	DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT		
T306	Personal Services	9,506,280	9,138,901
T307	Other Expenses	1,618,799	1,618,799
T308	Equipment	1	1
T309	Elderly Rental Registry and Counselors	1,098,171	1,098,171
T310	Statewide Marketing	15,000,001	15,000,001
T311	Small Business Incubator Program	425,000	0
T312	CT Asso Performing Arts/Schubert Theater	378,712	378,712
T313	Hartford Urban Arts Grant	378,712	378,712
T314	New Britain Arts Council	75,743	75,743
T315	Fair Housing	308,750	308,750
T316	Main Street Initiatives	171,000	171,000
T317	Office of Military Affairs	153,508	153,508
T318	Hydrogen/Fuel Cell Economy	191,781	0
T319	Southeast CT Incubator	148,750	0
T320	Ivoryton Playhouse	150,000	150,000
T321	CCAT-CT Manufacturing Supply Chain	255,000	0
T322	Economic Development Grants	0	1,817,937
T323	Innovation Challenge Grant Program	500,000	500,000
T324	Garde Arts Theatre	300,000	300,000
T325	Subsidized Assisted Living Demonstration	1,730,000	2,272,000
T326	Congregate Facilities Operation Costs	6,884,547	6,884,547
T327	Housing Assistance and Counseling Program	438,500	438,500
T328	Elderly Congregate Rent Subsidy	2,389,796	2,389,796
T329	Discovery Museum	378,712	378,712
T330	National Theatre for the Deaf	151,484	151,484
T331	CONNSTEP	646,000	0

T332	Development Research and Economic Assistance	151,406	0
T333	Culture, Tourism and Art Grant	1,979,165	1,979,165
T334	CT Trust for Historic Preservation	210,396	210,396
T335	Connecticut Science Center	630,603	630,603
T336	Tax Abatement	1,704,890	1,704,890
T337	Payment in Lieu of Taxes	2,204,000	2,204,000
T338	Greater Hartford Arts Council	94,677	94,677
T339	Stamford Center for the Arts	378,712	378,712
T340	Stepping Stones Museum for Children	44,294	44,294
T341	Maritime Center Authority	531,525	531,525
T342	Basic Cultural Resources Grant	1,601,204	1,601,204
T343	Tourism Districts	1,495,596	1,495,596
T344	Connecticut Humanities Council	2,157,633	2,157,633
T345	Amistad Committee for the Freedom Trail	44,294	44,294
T346	Amistad Vessel	378,712	378,712
T347	New Haven Festival of Arts and Ideas	797,287	797,287
T348	New Haven Arts Council	94,677	94,677
T349	Palace Theater	378,712	378,712
T350	Beardsley Zoo	354,350	354,350
T351	Mystic Aquarium	620,112	620,112
T352	Quinebaug Tourism	41,101	41,101
T353	Northwestern Tourism	41,101	41,101
T354	Eastern Tourism	41,101	41,101
T355	Central Tourism	41,101	41,101
T356	Twain/Stowe Homes	95,674	95,674
T357	AGENCY TOTAL	59,391,570	59,566,191
T358			
T359	AGRICULTURAL EXPERIMENT STATION		
T360	Personal Services	6,125,000	5,910,000
T361	Other Expenses	923,511	923,511
T362	Equipment	1	1
T363	Mosquito Control	232,979	231,173
T364	Wildlife Disease Prevention	90,474	89,571
T365	AGENCY TOTAL	7,371,965	7,154,256
T366			
T367	HEALTH AND HOSPITALS		
T368			

T369	DEPARTMENT OF PUBLIC HEALTH		
T370	Personal Services	35,564,929	34,558,144
T371	Other Expenses	7,167,505	8,417,505
T372	Equipment	1	1
T373	Needle and Syringe Exchange Program	455,072	455,072
T374	Children's Health Initiatives	2,442,813	2,435,161
T375	Childhood Lead Poisoning	75,000	75,000
T376	AIDS Services	4,802,098	4,952,098
T377	Breast and Cervical Cancer Detection and Treatment	2,183,669	2,181,483
T378	Children with Special Health Care Needs	1,271,627	1,271,627
T379	Medicaid Administration	4,276,747	4,201,595
T380	Fetal and Infant Mortality Review	299,250	299,250
T381	Community Health Services	6,300,500	6,300,500
T382	Rape Crisis	439,684	439,684
T383	X-Ray Screening and Tuberculosis Care	1,200,000	1,200,000
T384	Genetic Diseases Programs	828,744	828,744
T385	Immunization Services	9,044,950	9,044,950
T386	Local and District Departments of Health	4,563,700	4,563,700
T387	Venereal Disease Control	195,210	195,210
T388	School Based Health Clinics	10,440,646	10,440,646
T389	AGENCY TOTAL	91,552,145	91,860,370
T390			
T391	OFFICE OF THE CHIEF MEDICAL EXAMINER		
T392	Personal Services	5,223,625	5,050,652
T393	Other Expenses	906,282	906,282
T394	Equipment	15,500	15,500
T395	Medicolegal Investigations	54,441	58,828
T396	AGENCY TOTAL	6,199,848	6,031,262
T397			
T398	DEPARTMENT OF DEVELOPMENTAL SERVICES		
T399	Personal Services	286,909,798	275,149,434
T400	Other Expenses	22,304,097	22,191,798
T401	Equipment	1	1
T402	Human Resource Development	219,790	219,790
T403	Family Support Grants	3,280,095	3,280,095

T404	Cooperative Placements Program	21,928,521	22,576,043
T405	Clinical Services	4,639,522	4,585,370
T406	Early Intervention	36,288,242	34,688,242
T407	Community Temporary Support Services	67,315	67,315
T408	Community Respite Care Programs	330,345	330,345
T409	Workers' Compensation Claims	16,544,371	16,246,035
T410	Pilot Program for Autism Services	1,185,176	1,185,176
T411	Voluntary Services	31,256,734	31,225,026
T412	Supplemental Payments for Medical Services	13,100,000	13,400,000
T413	Rent Subsidy Program	4,537,554	4,537,554
T414	Family Reunion Program	134,900	134,900
T415	Employment Opportunities and Day Services	186,574,466	197,101,167
T416	Community Residential Services	419,597,573	431,913,391
T417	AGENCY TOTAL	1,048,898,500	1,058,831,682
T418			
T419	DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
T420	Personal Services	219,207,637	211,068,124
T421	Other Expenses	29,200,732	28,599,021
T422	Equipment	1	1
T423	Housing Supports and Services	14,424,867	14,987,367
T424	Managed Service System	38,760,066	38,736,053
T425	Legal Services	639,269	639,269
T426	Connecticut Mental Health Center	8,540,721	8,540,721
T427	Professional Services	11,822,615	11,788,898
T428	General Assistance Managed Care	182,485,221	195,756,101
T429	Workers' Compensation Claims	12,583,085	12,344,566
T430	Nursing Home Screening	622,784	622,784
T431	Young Adult Services	60,807,178	64,771,066
T432	TBI Community Services	11,215,956	12,711,421
T433	Jail Diversion	4,625,185	4,569,358
T434	Behavioral Health Medications	6,169,095	6,169,095
T435	Prison Overcrowding	6,440,176	6,416,668
T436	Medicaid Adult Rehabilitation Option	3,963,349	3,963,349
T437	Discharge and Diversion Services	10,330,847	12,586,680
T438	Home and Community Based Services	7,660,683	10,252,082
T439	Persistent Violent Felony Offenders Act	703,333	703,333
T440	Grants for Substance Abuse Services	25,027,766	25,027,766

T441	Grants for Mental Health Services	76,394,230	76,394,230
T442	Employment Opportunities	10,417,746	10,417,746
T443	AGENCY TOTAL	742,042,542	757,065,699
T444			
T445	PSYCHIATRIC SECURITY REVIEW BOARD		
T446	Personal Services	332,091	320,081
T447	Other Expenses	31,469	31,469
T448	Equipment	1	1
T449	AGENCY TOTAL	363,561	351,551
T450			
T451	HUMAN SERVICES		
T452			
T453	DEPARTMENT OF SOCIAL SERVICES		
T454	Personal Services	120,436,042	116,581,562
T455	Other Expenses	89,376,801	88,820,670
T456	Equipment	1	1
T457	Children's Trust Fund	12,267,430	13,067,430
T458	Children's Health Council	218,317	218,317
T459	HUSKY Outreach	335,564	335,564
T460	Genetic Tests in Paternity Actions	191,142	191,142
T461	State Food Stamp Supplement	1,414,090	2,025,966
T462	HUSKY Program	37,700,000	42,600,000
T463	Charter Oak Health Plan	8,770,000	7,760,000
T464	Medicaid	4,584,955,929	4,705,816,500
T465	Old Age Assistance	35,599,937	36,063,774
T466	Aid to the Blind	771,201	766,494
T467	Aid to the Disabled	61,785,351	61,977,284
T468	Temporary Assistance to Families - TANF	120,401,266	122,010,034
T469	Emergency Assistance	1	1
T470	Food Stamp Training Expenses	12,000	12,000
T471	Connecticut Pharmaceutical Assistance Contract to the Elderly	664,900	255,000
T472	Healthy Start	1,490,220	1,490,220
T473	DMHAS-Disproportionate Share	105,935,000	105,935,000
T474	Connecticut Home Care Program	62,612,500	65,086,100
T475	Human Resource Development-Hispanic Programs	936,329	936,329
T476	Services to the Elderly	3,911,369	3,911,369

T477	Safety Net Services	1,890,807	1,890,807
T478	Transportation for Employment Independence Program	3,155,532	3,155,532
T479	Refunds of Collections	177,792	177,792
T480	Services for Persons With Disabilities	627,227	627,227
T481	Child Care Services-TANF/CCDBG	97,598,443	104,304,819
T482	Nutrition Assistance	447,663	447,663
T483	Housing/Homeless Services	53,811,780	58,324,050
T484	Disproportionate Share-Medical Emergency Assistance	265,906,504	268,400,000
T485	State Administered General Assistance	14,550,817	14,723,163
T486	Child Care Quality Enhancements	3,745,687	3,745,687
T487	Connecticut Children's Medical Center	10,579,200	10,579,200
T488	Community Services	1,847,615	1,798,865
T489	Alzheimer Respite Care	2,294,388	2,294,388
T490	Human Service Infrastructure Community Action Program	3,418,970	3,418,970
T491	Teen Pregnancy Prevention	1,914,339	1,914,339
T492	Human Resource Development-Hispanic Programs - Municipality	5,310	5,310
T493	Teen Pregnancy Prevention - Municipality	143,600	143,600
T494	Services to the Elderly - Municipality	44,405	44,405
T495	Housing/Homeless Services - Municipality	634,026	634,026
T496	Community Services - Municipality	87,268	87,268
T497	AGENCY TOTAL	5,712,666,763	5,852,577,868
T498			
T499	BUREAU OF REHABILITATIVE SERVICES		
T500	Personal Services	4,733,062	4,599,638
T501	Other Expenses	991,631	991,631
T502	Equipment	2	2
T503	Part-Time Interpreters	195,241	191,633
T504	Educational Aid for Blind and Visually Handicapped Children	4,839,899	4,821,904
T505	Enhanced Employment Opportunities	673,000	673,000
T506	Supplementary Relief and Services	103,925	103,925
T507	Vocational Rehabilitation - Blind	890,454	890,454
T508	Special Training for the Deaf Blind	298,585	298,585
T509	Connecticut Radio Information Service	87,640	87,640
T510	Employment Opportunities	1,052,829	1,052,829

T511	Independent Living Centers	547,338	547,338
T512	Vocational Rehabilitation - Disabled	7,386,668	7,386,668
T513	AGENCY TOTAL	21,800,274	21,645,247
T514			
T515	EDUCATION, MUSEUMS, LIBRARIES		
T516			
T517	DEPARTMENT OF EDUCATION		
T518	Personal Services	24,598,200	23,833,611
T519	Other Expenses	3,324,506	3,124,506
T520	Equipment	1	1
T521	Basic Skills Exam Teachers in Training	1,291,314	1,270,775
T522	Teachers' Standards Implementation Program	3,296,508	3,096,508
T523	Early Childhood Program	5,024,906	5,022,489
T524	Development of Mastery Exams Grades 4, 6, and 8	19,106,711	19,050,559
T525	Primary Mental Health	507,294	507,294
T526	Leadership, Educ, Athletics-Partnership	765,000	765,000
T527	Adult Education Action	240,687	240,687
T528	Connecticut Pre-Engineering Program	262,500	262,500
T529	Connecticut Writing Project	50,000	50,000
T530	Resource Equity Assessments	301,980	299,683
T531	Neighborhood Youth Centers	1,338,300	1,338,300
T532	Longitudinal Data Systems	1,500,000	1,500,000
T533	School Accountability	2,186,318	2,201,405
T534	Sheff Settlement	9,265,012	10,293,799
T535	Community Plans for Early Childhood	450,000	450,000
T536	Improving Early Literacy	150,000	150,000
T537	Parent Trust Fund Program	500,000	500,000
T538	Regional Vocational-Technical School System	149,618,414	143,702,045
T539	Child Care Services	18,422,653	18,419,752
T540	American School for the Deaf	9,768,242	10,264,242
T541	Regional Education Services	1,434,613	1,384,613
T542	Head Start Services	2,748,150	2,748,150
T543	Head Start Enhancement	1,773,000	1,773,000
T544	Family Resource Centers	6,041,488	6,041,488
T545	Charter Schools	57,067,400	59,839,400
T546	Youth Service Bureau Enhancement	620,300	620,300



T547	Head Start - Early Childhood Link	2,090,000	2,090,000
T548	Institutional Student Aid	882,000	882,000
T549	Child Nutrition State Match	2,354,000	2,354,000
T550	Health Foods Initiative	3,613,997	3,613,997
T551	EvenStart	500,000	500,000
T552	Vocational Agriculture	5,060,565	5,060,565
T553	Transportation of School Children	25,784,748	24,884,748
T554	Adult Education	21,032,980	21,025,690
T555	Health and Welfare Services Pupils Private Schools	4,297,500	4,297,500
T556	Education Equalization Grants	1,889,609,057	1,889,609,057
T557	Bilingual Education	1,916,130	1,916,130
T558	Priority School Districts	116,626,966	116,100,581
T559	Young Parents Program	229,330	229,330
T560	Interdistrict Cooperation	11,136,173	11,131,935
T561	School Breakfast Program	2,220,303	2,220,303
T562	Excess Cost - Student Based	139,805,731	139,805,731
T563	Non-Public School Transportation	3,595,500	3,595,500
T564	School to Work Opportunities	213,750	213,750
T565	Youth Service Bureaus	2,947,268	2,947,268
T566	OPEN Choice Program	19,839,066	22,090,956
T567	Magnet Schools	215,855,338	235,364,251
T568	After School Program	4,500,000	4,500,000
T569	School Readiness Quality Enhancement	1,100,678	1,100,678
T570	AGENCY TOTAL	2,796,864,577	2,814,284,077
T571			
T572	STATE LIBRARY		
T573	Personal Services	5,747,837	5,560,728
T574	Other Expenses	767,111	767,111
T575	Equipment	1	1
T576	State-Wide Digital Library	1,630,136	1,630,136
T577	Interlibrary Loan Delivery Service	282,342	275,751
T578	Legal/Legislative Library Materials	1,000,000	1,000,000
T579	State-Wide Data Base Program	574,696	574,696
T580	Computer Access	190,000	190,000
T581	Support Cooperating Library Service Units	350,000	350,000
T582	Grants to Public Libraries	207,692	214,283
T583	Connecticard Payments	1,000,000	1,000,000

T584	AGENCY TOTAL	11,749,815	11,562,706
T585			
T586	BOARD OF REGENTS FOR HIGHER EDUCATION		
T587	Personal Services	2,584,015	2,499,844
T588	Other Expenses	366,939	166,939
T589	Equipment	1	1
T590	Minority Advancement Program	2,405,666	2,405,666
T591	Alternate Route to Certification	100,000	100,000
T592	National Service Act	328,365	328,365
T593	International Initiatives	66,500	66,500
T594	Minority Teacher Incentive Program	471,374	471,374
T595	Education and Health Initiatives	522,500	522,500
T596	CommPACT Schools	712,500	712,500
T597	Capitol Scholarship Program	4,451,390	4,451,390
T598	Awards to Children of Deceased/ Disabled Veterans	4,000	4,000
T599	Connecticut Independent College Student Grant	18,072,474	16,158,319
T600	Connecticut Aid for Public College Students	29,808,469	29,808,469
T601	Connecticut Aid to Charter Oak	59,393	59,393
T602	Kirklyn M. Kerr Grant Program	400,000	400,000
T603	AGENCY TOTAL	60,353,586	58,155,260
T604			
T605	CONSTITUENT UNITS OF HIGHER EDUCATION		
T606	Charter Oak State College	2,742,725	2,696,543
T607	Community Technical College System	153,831,652	150,084,931
T608	Connecticut State University	157,363,860	153,522,741
T609	AGENCY TOTAL	313,938,237	306,304,215
T610			
T611	UNIVERSITY OF CONNECTICUT		
T612	Operating Expenses	213,457,963	210,445,208
T613	Tuition Freeze	4,267,696	4,267,696
T614	Regional Campus Enhancement	7,538,003	7,538,003
T615	Veterinary Diagnostic Laboratory	90,000	90,000
T616	AGENCY TOTAL	225,353,662	222,340,907
T617			

T618	UNIVERSITY OF CONNECTICUT HEALTH CENTER		
T619	Operating Expenses	123,009,693	109,156,742
T620	AHEC	505,707	505,707
T621	AGENCY TOTAL	123,515,400	109,662,449
T622			
T623	TEACHERS' RETIREMENT BOARD		
T624	Personal Services	1,785,698	1,731,184
T625	Other Expenses	664,470	685,068
T626	Equipment	1	1
T627	Retirement Contributions	757,246,000	787,536,000
T628	Retirees Health Service Cost	24,958,272	26,500,836
T629	Municipal Retiree Health Insurance Costs	7,372,720	7,887,480
T630	AGENCY TOTAL	792,027,161	824,340,569
T631			
T632	CORRECTIONS		
T633			
T634	DEPARTMENT OF CORRECTION		
T635	Personal Services	440,501,363	397,466,166
T636	Other Expenses	78,932,503	75,245,412
T637	Equipment	1	1
T638	Workers' Compensation Claims	30,623,609	29,936,219
T639	Inmate Medical Services	99,525,952	94,747,339
T640	Board of Pardons and Paroles	6,280,668	6,082,447
T641	Mental Health AIC	300,000	300,000
T642	Distance Learning	100,000	100,000
T643	Aid to Paroled and Discharged Inmates	9,500	9,500
T644	Legal Services to Prisoners	870,595	870,595
T645	Volunteer Services	170,758	170,758
T646	Community Support Services	40,370,121	40,370,121
T647	AGENCY TOTAL	697,685,070	645,298,558
T648			
T649	DEPARTMENT OF CHILDREN AND FAMILIES		
T650	Personal Services	297,547,059	290,414,050
T651	Other Expenses	37,086,412	37,051,118
T652	Equipment	1	1
T653	Short-Term Residential Treatment	713,129	713,129

T654	Substance Abuse Screening	1,745,896	1,745,896
T655	Workers' Compensation Claims	10,391,768	10,322,750
T656	Local Systems of Care	2,176,906	2,136,393
T657	Family Support Services	8,728,303	8,728,303
T658	Emergency Needs	1,710,000	1,710,000
T659	Health Assessment and Consultation	965,667	965,667
T660	Grants for Psychiatric Clinics for Children	14,120,807	14,120,807
T661	Day Treatment Centers for Children	5,497,630	5,497,630
T662	Juvenile Justice Outreach Services	6,575,467	7,376,467
T663	Child Abuse and Neglect Intervention	5,379,261	5,379,261
T664	Community Based Prevention Programs	4,850,529	4,850,529
T665	Family Violence Outreach and Counseling	1,751,427	1,751,427
T666	Support for Recovering Families	14,505,485	16,773,485
T667	No Nexus Special Education	8,682,808	8,682,808
T668	Family Preservation Services	5,385,396	5,385,396
T669	Substance Abuse Treatment	4,228,046	4,228,046
T670	Child Welfare Support Services	3,371,072	3,221,072
T671	Board and Care for Children - Adoption	87,100,506	92,875,380
T672	Board and Care for Children - Foster	115,485,935	120,055,232
T673	Board and Care for Children - Residential	177,686,108	185,413,618
T674	Individualized Family Supports	16,424,785	16,424,785
T675	Community KidCare	23,575,167	23,575,167
T676	Covenant to Care	166,516	166,516
T677	Neighborhood Center	261,010	261,010
T678	AGENCY TOTAL	856,113,096	869,825,943
T679			
T680	JUDICIAL		
T681			
T682	JUDICIAL DEPARTMENT		
T683	Personal Services	335,239,915	328,108,497
T684	Other Expenses	68,949,865	70,275,134
T685	Equipment	100,000	305,000
T686	Forensic Sex Evidence Exams	909,060	909,060
T687	Alternative Incarceration Program	56,522,318	56,522,318
T688	Justice Education Center, Inc.	293,111	293,110
T689	Juvenile Alternative Incarceration	30,169,861	30,169,864
T690	Juvenile Justice Centers	3,104,877	3,104,877

T691	Probate Court	8,200,000	7,300,000
T692	Youthful Offender Services	9,512,151	13,793,708
T693	Victim Security Account	48,000	48,000
T694	Children of Incarcerated Parents	350,000	350,000
T695	Legal Aid	1,500,000	1,500,000
T696	Juvenile Parole Services	17,500,000	17,500,000
T697	AGENCY TOTAL	532,399,158	530,179,568
T698			
T699	PUBLIC DEFENDER SERVICES COMMISSION		
T700	Personal Services	40,367,054	39,204,811
T701	Other Expenses	1,648,454	1,654,345
T702	Special Public Defenders - Contractual	3,097,000	3,097,000
T703	Special Public Defenders - Non-Contractual	5,590,250	5,590,250
T704	Expert Witnesses	2,100,000	2,200,000
T705	Training and Education	100,000	125,000
T706	Contracted Attorneys	10,279,407	10,288,552
T707	Contracted Attorneys Related Expenses	200,000	200,000
T708	Family Contracted Attorneys/ AMC	736,310	736,310
T709	AGENCY TOTAL	64,118,475	63,096,268
T710			
T711	NON-FUNCTIONAL		
T712			
T713	MISCELLANEOUS APPROPRIATION TO THE GOVERNOR		
T714	Governor's Contingency Account	1	1
T715			
T716	DEBT SERVICE - STATE TREASURER		
T717	Debt Service	1,687,397,515	1,678,331,881
T718	UConn 2000 - Debt Service	120,289,293	130,029,220
T719	CHEFA Day Care Security	5,500,000	5,500,000
T720	Pension Obligation Bonds - TRB	80,894,031	121,386,576
T721	AGENCY TOTAL	1,894,080,839	1,935,247,677
T722			
T723	STATE COMPTROLLER - MISCELLANEOUS		
T724	Adjudicated Claims	4,000,000	4,000,000
T725			

T726	STATE COMPTROLLER - FRINGE BENEFITS		
T727	Unemployment Compensation	11,781,748	8,901,932
T728	State Employees Retirement Contributions	722,137,072	715,503,022
T729	Higher Education Alternative Retirement System	37,959,646	37,737,659
T730	Pensions and Retirements - Other Statutory	1,822,697	1,842,652
T731	Judges and Compensation Commissioners Retirement	15,095,489	16,005,904
T732	Insurance - Group Life	8,586,000	8,758,000
T733	Employers Social Security Tax	244,885,109	245,838,580
T734	State Employees Health Service Cost	602,204,760	663,633,420
T735	Retired State Employees Health Service Cost	597,384,379	648,330,408
T736	Tuition Reimbursement - Training and Travel	3,327,500	0
T737	AGENCY TOTAL	2,245,184,400	2,346,551,577
T738			
T739	RESERVE FOR SALARY ADJUSTMENTS		
T740	Reserve for Salary Adjustments	42,568,534	200,090,187
T741			
T742	WORKERS' COMPENSATION CLAIMS - DEPARTMENT OF ADMINISTRATIVE SERVICES		
T743	Workers' Compensation Claims	27,726,672	27,239,041
T744			
T745	TOTAL - GENERAL FUND	19,469,974,079	19,901,187,270
T746			
T747	LESS:		
T748			
T749	Unallocated Lapse	-92,006,562	-91,676,192
T750	Unallocated Lapse - Legislative	-2,700,000	-2,700,000
T751	Unallocated Lapse - Judicial	-3,545,000	-3,545,000
T752	General Personal Services Reduction - Legislative	-476,000	-476,000
T753	General Personal Services Reduction - Executive	-11,538,800	-11,538,800
T754	General Other Expenses Reductions - Legislative	-374,000	-374,000
T755	General Other Expenses Reductions - Executive	-9,066,200	-9,066,200
T756	Labor-Management Savings	-1,000,000,000	-1,000,000,000

T757			
T758	NET - GENERAL FUND	18,350,267,517	18,781,811,078

4       Sec. 2. (*Effective July 1, 2011*) The following sums are appropriated  
5       from the SPECIAL TRANSPORTATION FUND for the annual periods  
6       indicated for the purposes described.

T759		2011-2012	2012-2013
T760	GENERAL GOVERNMENT		
T761			
T762	DEPARTMENT OF ADMINISTRATIVE SERVICES		
T763	State Insurance and Risk Mgmt Operations	\$7,157,557	\$7,335,373
T764			
T765	REGULATION AND PROTECTION		
T766			
T767	DEPARTMENT OF MOTOR VEHICLES		
T768	Personal Services	42,656,658	41,541,809
T769	Other Expenses	13,255,626	13,255,626
T770	Equipment	600,000	600,000
T771	Commercial Vehicle Information Systems and Networks Project	239,818	296,289
T772	AGENCY TOTAL	56,752,102	55,693,724
T773			
T774	TRANSPORTATION		
T775			
T776	DEPARTMENT OF TRANSPORTATION		
T777	Personal Services	169,441,130	162,240,011
T778	Other Expenses	49,396,497	49,228,630
T779	Equipment	1,642,000	1,743,000
T780	Minor Capital Projects	332,500	332,500
T781	Highway and Bridge Renewal-Equipment	12,000,000	7,000,000
T782	Highway Planning and Research	2,981,000	3,105,000
T783	Rail Operations	144,997,567	155,715,305
T784	Bus Operations	135,029,058	139,464,784
T785	Tweed-New Haven Airport Grant	1,000,000	1,000,000
T786	ADA Para-transit Program	27,175,000	28,880,000
T787	Pay-As-You-Go Transportation Projects	27,718,098	22,687,740

T788	Town Aid Road Grants - TF	30,000,000	30,000,000
T789	AGENCY TOTAL	601,712,850	601,396,970
T790			
T791	HUMAN SERVICES		
T792			
T793	BUREAU OF REHABILITATIVE SERVICES		
T794	Personal Services	116,274	116,274
T795	Other Expenses	14,436	14,436
T796	AGENCY TOTAL	130,710	130,710
T797			
T798	NON-FUNCTIONAL		
T799			
T800	DEBT SERVICE - STATE TREASURER		
T801	Debt Service	478,835,373	492,217,529
T802			
T803	STATE COMPTROLLER - FRINGE BENEFITS		
T804	Unemployment Compensation	459,165	644,928
T805	State Employees Retirement Contributions	99,636,000	105,694,000
T806	Insurance - Group Life	327,000	334,000
T807	Employers Social Security Tax	18,632,021	18,545,161
T808	State Employees Health Service Cost	42,129,085	42,504,880
T809	AGENCY TOTAL	161,183,271	167,722,969
T810			
T811	RESERVE FOR SALARY ADJUSTMENTS		
T812	Reserve for Salary Adjustments	2,363,787	14,081,949
T813			
T814	WORKERS' COMPENSATION CLAIMS - DEPARTMENT OF ADMINISTRATIVE SERVICES		
T815	Workers' Compensation Claims	6,756,577	6,626,481
T816			
T817	TOTAL - SPECIAL TRANSPORTATION FUND	1,314,892,227	1,345,205,705
T818			
T819	LESS:		
T820			
T821	Estimated Unallocated Lapses	-11,000,000	-11,000,000



T822			
T823	NET - SPECIAL TRANSPORTATION FUND	1,303,892,227	1,334,205,705

7       Sec. 3. (*Effective July 1, 2011*) The following sums are appropriated  
8       from the MASHANTUCKET PEQUOT AND MOHEGAN FUND for  
9       the annual periods indicated for the purposes described.

T824		2011-2012	2012-2013
T825	GENERAL GOVERNMENT		
T826			
T827	OFFICE OF POLICY AND MANAGEMENT		
T828	Grants To Towns	\$61,779,907	\$61,779,907
T829			
T830	TOTAL - MASHANTUCKET PEQUOT AND MOHEGAN FUND	61,779,907	61,779,907

10       Sec. 4. (*Effective July 1, 2011*) The following sums are appropriated  
11       from the SOLDIERS, SAILORS AND MARINES' FUND for the annual  
12       periods indicated for the purposes described.

T831		2011-2012	2012-2013
T832	HUMAN SERVICES		
T833			
T834	SOLDIERS, SAILORS AND MARINES' FUND		
T835	Personal Services	\$614,866	\$604,504
T836	Other Expenses	54,397	42,397
T837	Award Payments to Veterans	1,979,800	1,979,800
T838	Fringe Benefits	411,973	424,835
T839	AGENCY TOTAL	3,061,036	3,051,536
T840			
T841	TOTAL - SOLDIERS, SAILORS AND MARINES' FUND	3,061,036	3,051,536

13       Sec. 5. (*Effective July 1, 2011*) The following sums are appropriated  
14       from the REGIONAL MARKET OPERATION FUND for the annual  
15       periods indicated for the purposes described.

T842		2011-2012	2012-2013
T843	CONSERVATION AND DEVELOPMENT		
T844			
T845	DEPARTMENT OF AGRICULTURE		
T846	Personal Services	\$390,151	\$386,193
T847	Other Expenses	271,507	273,007
T848	Equipment	3,500	1
T849	Fringe Benefits	261,401	266,473
T850	AGENCY TOTAL	926,559	925,674
T851			
T852	NON-FUNCTIONAL		
T853			
T854	DEBT SERVICE - STATE TREASURER		
T855	Debt Service	38,338	7,147
T856			
T857	TOTAL - REGIONAL MARKET OPERATION FUND	964,897	932,821

16       Sec. 6. (*Effective July 1, 2011*) The following sums are appropriated  
 17       from the BANKING FUND for the annual periods indicated for the  
 18       purposes described.

T858		2011-2012	2012-2013
T859	REGULATION AND PROTECTION		
T860			
T861	DEPARTMENT OF BANKING		
T862	Personal Services	\$10,950,000	\$10,600,000
T863	Other Expenses	1,279,737	1,014,443
T864	Equipment	127,000	37,200
T865	Fringe Benefits	7,337,000	7,314,500
T866	Indirect Overhead	1,195,086	1,217,182
T867	AGENCY TOTAL	20,888,823	20,183,325
T868			
T869	LABOR DEPARTMENT		
T870	Customized Services	500,000	500,000
T871			
T872	CONSERVATION AND DEVELOPMENT		
T873			

T874	DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT		
T875	Fair Housing	168,639	168,639
T876			
T877	JUDICIAL		
T878			
T879	JUDICIAL DEPARTMENT		
T880	Foreclosure Mediation Program	5,252,904	5,324,914
T881			
T882	TOTAL - BANKING FUND	26,810,366	26,176,878
T883			
T884	LESS:		
T885			
T886	Branch Savings Target - Judicial	-254,913	-63,729
T887			
T888	NET - BANKING FUND	26,555,453	26,113,149

19       Sec. 7. (Effective July 1, 2011) The following sums are appropriated  
20       from the INSURANCE FUND for the annual periods indicated for the  
21       purposes described.

T889		2011-2012	2012-2013
T890	GENERAL GOVERNMENT		
T891			
T892	OFFICE OF POLICY AND MANAGEMENT		
T893	Personal Services	\$219,888	\$212,322
T894	Other Expenses	500	500
T895	Equipment	2,250	0
T896	Fringe Benefits	147,018	146,503
T897	AGENCY TOTAL	369,656	359,325
T898			
T899	REGULATION AND PROTECTION		
T900			
T901	INSURANCE DEPARTMENT		
T902	Personal Services	13,445,665	12,996,951
T903	Other Expenses	2,022,453	2,022,453
T904	Equipment	40,060	40,060
T905	Fringe Benefits	8,715,295	8,699,254

T906	Indirect Overhead	58,043	59,842
T907	AGENCY TOTAL	24,281,516	23,818,560
T908			
T909	OFFICE OF THE HEALTHCARE ADVOCATE		
T910	Personal Services	746,398	725,540
T911	Other Expenses	136,373	136,374
T912	Equipment	1,400	700
T913	Fringe Benefits	493,954	495,294
T914	Indirect Overhead	117,320	120,957
T915	AGENCY TOTAL	1,495,445	1,478,865
T916			
T917	HUMAN SERVICES		
T918			
T919	DEPARTMENT OF SOCIAL SERVICES		
T920	Other Expenses	475,000	475,000
T921			
T922	TOTAL - INSURANCE FUND	26,621,617	26,131,750

22       Sec. 8. (*Effective July 1, 2011*) The following sums are appropriated  
23       from the CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL  
24       FUND for the annual periods indicated for the purposes described.

T923		2011-2012	2012-2013
T924	CONSERVATION AND DEVELOPMENT		
T925			
T926	DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
T927	Personal Services	\$13,570,538	\$13,126,398
T928	Other Expenses	1,953,738	1,946,420
T929	Equipment	27,700	31,600
T930	Fringe Benefits	9,092,261	9,059,349
T931	Indirect Overhead	1,485,010	1,531,046
T932	AGENCY TOTAL	26,129,247	25,694,813
T933			
T934	TOTAL - CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND	26,129,247	25,694,813

25 Sec. 9. (Effective July 1, 2011) The following sums are appropriated  
 26 from the WORKERS' COMPENSATION FUND for the annual periods  
 27 indicated for the purposes described.

T935		2011-2012	2012-2013
T936	GENERAL GOVERNMENT		
T937			
T938	DIVISION OF CRIMINAL JUSTICE		
T939	Personal Services	\$416,894	\$407,580
T940	Other Expenses	21,653	30,653
T941	Equipment	1	1
T942	Fringe Benefits	279,320	281,230
T943	AGENCY TOTAL	717,868	719,464
T944			
T945	REGULATION AND PROTECTION		
T946			
T947	LABOR DEPARTMENT		
T948	Occupational Health Clinics	684,596	682,731
T949			
T950	WORKERS' COMPENSATION COMMISSION		
T951	Personal Services	9,227,232	9,022,493
T952	Other Expenses	2,341,706	2,284,102
T953	Equipment	34,000	15,900
T954	Fringe Benefits	6,182,245	6,227,536
T955	Indirect Overhead	945,406	974,714
T956	AGENCY TOTAL	18,730,589	18,524,745
T957			
T958	HUMAN SERVICES		
T959			
T960	BUREAU OF REHABILITATIVE SERVICES		
T961	Personal Services	503,698	487,578
T962	Other Expenses	23,400	24,500
T963	Rehabilitative Services	1,261,913	1,261,913
T964	Fringe Benefits	337,478	336,429
T965	AGENCY TOTAL	2,126,489	2,110,420
T966			

T967	TOTAL - WORKERS' COMPENSATION FUND	22,259,542	22,037,360
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28       Sec. 10. (*Effective July 1, 2011*) The following sums are appropriated  
 29       from the CRIMINAL INJURIES COMPENSATION FUND for the  
 30       annual periods indicated for the purposes described.

T968		2011-2012	2012-2013
T969	JUDICIAL		
T970			
T971	JUDICIAL DEPARTMENT		
T972	Criminal Injuries Compensation	\$3,493,813	\$3,602,121
T973			
T974	TOTAL - CRIMINAL INJURIES COMPENSATION FUND	3,493,813	3,602,121

31       Sec. 11. (*Effective July 1, 2011*) (a) The Secretary of the Office of Policy  
 32       and Management shall recommend reductions in expenditures for  
 33       Personal Services, for the fiscal years ending June 30, 2012, and June  
 34       30, 2013, in order to reduce such expenditures by \$12,014,800 for such  
 35       purpose during each such fiscal year. The provisions of this subsection  
 36       shall not apply to the constituent units of the state system of higher  
 37       education, as defined in section 10a-1 of the general statutes.

38       (b) The Secretary of the Office of Policy and Management shall  
 39       recommend reductions in expenditures for Other Expenses, for the  
 40       fiscal years ending June 30, 2012, and June 30, 2013, in order to reduce  
 41       such expenditures for such purpose by \$9,440,200 during each such  
 42       fiscal year. The provisions of this subsection shall not apply to the  
 43       constituent units of the state system of higher education, as defined in  
 44       section 10a-1 of the general statutes.

45       Sec. 12. (*Effective from passage*) (a) Any agreement reached through  
 46       negotiations between the state and the State Employees Bargaining  
 47       Unit Coalition (SEBAC) concerning wages, hours and other conditions  
 48       of employment to achieve the labor-management savings specified in

49 this act shall be subject to approval of the General Assembly in  
50 accordance with section 5-278 of the general statutes.

51 (b) (1) On or before May 31, 2011, the Governor shall submit the  
52 plan described in this subdivision in writing to the General Assembly.  
53 If an agreement described in subsection (a) of this section has been  
54 reached, such plan shall include (A) recommendations for legislation  
55 to apply terms comparable to those contained in such agreement to  
56 nonrepresented employees for the fiscal years ending June 30, 2012,  
57 and June 30, 2013, and (B) if such agreement achieves less than two  
58 billion dollars in savings over the biennium ending June 30, 2013,  
59 recommendations for budget adjustments to achieve the difference  
60 between that amount and two billion dollars. If no agreement  
61 described in subsection (a) of this section has been reached, such plan  
62 shall include recommendations for budget adjustments not to exceed  
63 two billion dollars over the biennium ending June 30, 2013.

64 (2) On or before June 8, 2011, the General Assembly shall enact  
65 legislation to (A) apply terms comparable to those contained in an  
66 agreement described in subsection (a) of this section and approved in  
67 accordance with section 5-278 of the general statutes to nonrepresented  
68 employees for the fiscal years ending June 30, 2012, and June 30, 2013,  
69 and (B) achieve budget adjustments not to exceed two billion dollars  
70 over the biennium ending June 30, 2013, to the extent such savings  
71 have not been achieved under any such agreement.

72 (c) The Secretary of the Office of Policy and Management shall make  
73 reductions in expenditures not to exceed two billion dollars over the  
74 biennium ending June 30, 2013, (1) as provided in an agreement  
75 described in subsection (a) of this section and approved in accordance  
76 with section 5-278 of the general statutes for the fiscal years ending  
77 June 30, 2012, and June 30, 2013, and (2) contained in legislation  
78 enacted by the General Assembly under subdivision (2) of subsection  
79 (b) of this section.

80 Sec. 13. (*Effective July 1, 2011*) (a) The Secretary of the Office of Policy

81 and Management may transfer amounts appropriated for Personal  
82 Services in sections 1 to 10, inclusive, of this act from agencies to the  
83 Reserve for Salary Adjustments account, upon approval of the Finance  
84 Advisory Committee, to reflect a more accurate impact of collective  
85 bargaining and related costs.

86 (b) The Secretary of the Office of Policy and Management may  
87 transfer funds appropriated in section 1 of this act, for Reserve for  
88 Salary Adjustments, upon approval of the Finance Advisory  
89 Committee, to any agency in any appropriated fund to give effect to  
90 salary increases, other employee benefits, agency costs related to staff  
91 reductions including accrual payments, achievement of agency general  
92 personal services reductions, or any other personal services  
93 adjustments authorized by this act, any other act or any other  
94 applicable provision of the general statutes.

95 Sec. 14. (*Effective July 1, 2011*) (a) That portion of unexpended funds,  
96 as determined by the Secretary of the Office of Policy and  
97 Management, appropriated in public act 09-3 of the June special  
98 session, which relates to collective bargaining agreements and related  
99 costs, shall not lapse on June 30, 2011, and such funds shall continue to  
100 be available for such purpose during the fiscal years ending June 30,  
101 2012, and June 30, 2013.

102 (b) That portion of unexpended funds, as determined by the  
103 Secretary of the Office of Policy and Management, appropriated in  
104 sections 1 and 2 of this act, which relates to collective bargaining  
105 agreements and related costs for the fiscal year ending June 30, 2012,  
106 shall not lapse on June 30, 2012, and such funds shall continue to be  
107 available for such purpose during the fiscal year ending June 30, 2013.

108 Sec. 15. (*Effective July 1, 2011*) The unexpended balance of funds  
109 appropriated to the Office of Policy and Management in section 43 of  
110 public act 08-1 of the January special session and carried forward  
111 under section 36 of public act 09-3 of the June special session and  
112 section 33 of public act 10-179 for design and implementation of a



113 comprehensive, state-wide information technology system for the  
114 sharing of criminal justice information and for costs related to the  
115 Criminal Justice Information System Governing Board shall not lapse  
116 on June 30, 2011, and such funds shall continue to be available for such  
117 purposes during the fiscal years ending June 30, 2012, and June 30,  
118 2013.

119       Sec. 16. (*Effective July 1, 2011*) The total number of positions which  
120 may be filled by any state agency shall not exceed the number of  
121 positions recommended by the joint standing committee of the General  
122 Assembly having cognizance of matters relating to appropriations and  
123 the budgets of state agencies, including any revisions to such  
124 recommendation resulting from enactments of the General Assembly,  
125 as set forth in the report on the state budget published by the  
126 legislative Office of Fiscal Analysis, except upon the recommendation  
127 of the Governor and approval of the Finance Advisory Committee.

128       Sec. 17. (*Effective July 1, 2011*) The unexpended balance of funds  
129 transferred from the Reserve for Salary Adjustment account in the  
130 Special Transportation Fund, to the Department of Motor Vehicles, in  
131 section 39 of special act 00-13, and carried forward in subsection (a) of  
132 section 34 of special act 01-1 of the June special session, and subsection  
133 (a) of section 41 of public act 03-1 of the June 30 special session, and  
134 section 43 of public act 05-251, and section 42 of public act 07-1 of the  
135 June special session, and section 26 of public act 09-3 of the June  
136 special session for the Commercial Vehicle Information Systems and  
137 Networks Project, shall not lapse on June 30, 2011, and such funds  
138 shall continue to be available for expenditure for such purpose during  
139 the fiscal years ending June 30, 2012, and June 30, 2013.

140       Sec. 18. (*Effective July 1, 2011*) (a) The unexpended balance of funds  
141 appropriated to the Department of Motor Vehicles in section 49 of  
142 special act 99-10, and carried forward in subsection (b) of section 34 of  
143 special act 01-1 of the June special session and subsection (b) of section  
144 41 of public act 03-1 of the June 30 special session, and subsection (a) of

145 section 45 of public act 05-251 and subsection (a) of section 43 of public  
146 act 07-1 of the June special session, and subsection (a) of section 27 of  
147 public act 09-3 of the June special session for the purpose of upgrading  
148 the Department of Motor Vehicles' registration and driver license data  
149 processing systems, shall not lapse on June 30, 2011, and such funds  
150 shall continue to be available for expenditure for such purpose during  
151 the fiscal years ending June 30, 2012, and June 30, 2013.

152 (b) Up to \$7,000,000 of the unexpended balance appropriated to the  
153 Department of Transportation, for Personal Services, in section 12 of  
154 public act 03-1 of the June 30 special session, and carried forward and  
155 transferred to the Department of Motor Vehicles' Reflective License  
156 Plates account by section 33 of public act 04-216, and carried forward  
157 by section 72 of public act 04-2 of the May special session, and  
158 subsection (b) of section 45 of public act 05-251, and subsection (b) of  
159 section 43 of public act 07-1 of the June special session, and subsection  
160 (b) of section 27 of public act 09-3 of the June special session shall not  
161 lapse on June 30, 2011, and such funds shall continue to be available  
162 for expenditure for the purpose of upgrading the Department of Motor  
163 Vehicles' registration and driver license data processing systems for  
164 the fiscal years ending June 30, 2012, and June 30, 2013.

165 (c) Up to \$8,500,000 of the unexpended balance appropriated to the  
166 State Treasurer, for Debt Service, in section 12 of public act 03-1 of the  
167 June 30 special session, and carried forward and transferred to the  
168 Department of Motor Vehicles' Reflective License Plates account by  
169 section 33 of public act 04-216, and carried forward by section 72 of  
170 public act 04-2 of the May special session, and subsection (c) of section  
171 45 of public act 05-251, and subsection (c) of section 43 of public act 07-  
172 1 of the June special session, and subsection (c) of section 27 of public  
173 act 09-3 of the June special session shall not lapse on June 30, 2011, and  
174 such funds shall continue to be available for expenditure for the  
175 purpose of upgrading the Department of Motor Vehicles' registration  
176 and driver license data processing systems for the fiscal years ending  
177 June 30, 2012, and June 30, 2013.

178       Sec. 19. (*Effective July 1, 2011*) The unexpended balance of funds  
179 appropriated to the Office of Policy and Management, for Other  
180 Expenses, for a health care and pension consulting contract, in section  
181 1 of public act 05-251, as amended by section 1 of public act 06-186, and  
182 carried forward under section 29 of public act 07-1 of the June special  
183 session, subsection (c) of section 4-89 of the general statutes, and  
184 section 20 of public act 09-1 of the June special session, shall not lapse  
185 on June 30, 2011, and such funds shall continue to be available for such  
186 purpose during the fiscal years ending June 30, 2012, and June 30, 2013.

187       Sec. 20. (*Effective July 1, 2011*) (a) Up to \$178,828 of the unexpended  
188 balance of funds appropriated to the Office of Policy and Management,  
189 for Other Expenses to prevent potential base closures, in subsections  
190 (a) and (c) of section 49 of public act 05-251 and carried forward under  
191 section 30 of public act 07-1 of the June special session, subsection (c) of  
192 section 4-89 of the general statutes, section 34 of public act 09-3 of the  
193 June special session, and section 51 of public act 10-179, shall not lapse  
194 on June 30, 2011, and such funds shall be transferred to the  
195 litigation/settlement account.

196       (b) Up to \$400,000 of the unexpended balance of funds appropriated  
197 in section 1 of public act 10-179, to the Office of Policy and  
198 Management, for Tax Relief for Elderly Renters, shall not lapse on June  
199 30, 2011, and such funds shall be transferred to the  
200 litigation/settlement account.

201       Sec. 21. (*Effective July 1, 2011*) Any appropriation, or portion thereof,  
202 made to any agency, from the General Fund, under section 1 of this  
203 act, may be transferred at the request of such agency to any other  
204 agency by the Governor, with the approval of the Finance Advisory  
205 Committee, to take full advantage of federal matching funds, provided  
206 both agencies shall certify that the expenditure of such transferred  
207 funds by the receiving agency will be for the same purpose as that of  
208 the original appropriation or portion thereof so transferred. Any  
209 federal funds generated through the transfer of appropriations

210 between agencies may be used for reimbursing General Fund  
211 expenditures or for expanding program services or a combination of  
212 both as determined by the Governor, with the approval of the Finance  
213 Advisory Committee.

214       Sec. 22. (*Effective July 1, 2011*) (a) Any appropriation, or portion  
215 thereof, made to any agency, from the General Fund, under section 1  
216 of this act, may be adjusted by the Governor, with approval of the  
217 Finance Advisory Committee in accordance with subsection (b) of this  
218 section, in order to maximize federal funding available to the state,  
219 consistent with the relevant federal provisions of law.

220       (b) The Governor shall present a plan for any such adjustment  
221 permitted under subsection (a) of this section, in accordance with the  
222 provisions of section 11-4a of the general statutes, to the joint standing  
223 committees of the General Assembly having cognizance of matters  
224 relating to appropriations and the budgets of state agencies and  
225 finance.

226       Sec. 23. (*Effective July 1, 2011*) Notwithstanding subsection (b) of  
227 section 19a-55a of the general statutes, for each of the fiscal years  
228 ending June 30, 2012, and June 30, 2013, \$900,000 of the amount  
229 collected pursuant to section 19a-55 of the general statutes, shall be  
230 credited to the newborn screening account, and shall be available for  
231 expenditure by the Department of Public Health for the purchase of  
232 upgrades to newborn screening technology and for the expenses of the  
233 testing required by sections 19a-55 and 19a-59 of the general statutes.

234       Sec. 24. (*Effective July 1, 2011*) During the fiscal years ending June 30,  
235 2012, and June 30, 2013, up to \$200,000 from the Stem Cell Research  
236 Fund established by section 19a-32e of the general statutes may be  
237 used each year by the Commissioner of Public Health for  
238 administrative expenses.

239       Sec. 25. (*Effective July 1, 2011*) (a) Up to \$1,100,000 made available to  
240 the Department of Mental Health and Addiction Services, for the Pre-

241 Trial Alcohol Substance Abuse Program, shall be available for Regional  
242 Action Councils during each of the fiscal years ending June 30, 2012,  
243 and June 30, 2013.

244 (b) Up to \$510,000 made available to the Department of Mental  
245 Health and Addiction Services, for the Pre-Trial Alcohol Substance  
246 Abuse Program, shall be available for the Governor's Partnership to  
247 Protect Connecticut's Workforce during each of the fiscal years ending  
248 June 30, 2012, and June 30, 2013.

249 Sec. 26. (*Effective July 1, 2011*) For all allowable expenditures made  
250 pursuant to a contract subject to cost settlement with the Department  
251 of Developmental Services by an organization in compliance with  
252 performance requirements of such contract, one hundred per cent of  
253 the difference between actual expenditures incurred and the amount  
254 received by the organization from the Department of Developmental  
255 Services per such contract shall be reimbursed to the Department of  
256 Developmental Services during the fiscal year ending June 30, 2012,  
257 and the fiscal year ending June 30, 2013.

258 Sec. 27. (*Effective July 1, 2011*) Up to \$125,000 of the funds  
259 appropriated to the Department of Developmental Services, for Pilot  
260 Program for Autism Services, in section 1 of public act 10-179, shall not  
261 lapse on June 30, 2011, and shall continue to be available for  
262 expenditure to study issues related to needs of persons with autism  
263 spectrum disorder during the fiscal year ending June 30, 2012,  
264 including the feasibility of a Center for Autism and Developmental  
265 Disabilities.

266 Sec. 28. (*Effective July 1, 2011*) Notwithstanding the provisions of  
267 section 17a-17 of the general statutes, for the fiscal years ending June  
268 30, 2012, and June 30, 2013, the provisions of said section 17a-17 shall  
269 not be considered in any increases or decreases to rates or allowable  
270 per diem payments to private residential treatment centers licensed  
271 pursuant to section 17a-145 of the general statutes.

272       Sec. 29. (*Effective July 1, 2011*) For the fiscal years ending June 30,  
273       2012, and June 30, 2013, the Department of Social Services may, in  
274       compliance with an advanced planning document approved by the  
275       federal Department of Health and Human Services for the  
276       development of a data warehouse, establish a receivable for the  
277       reimbursement anticipated from such project.

278       Sec. 30. (*Effective July 1, 2011*) For the fiscal year ending June 30,  
279       2012, the Department of Social Services may, in compliance with an  
280       advanced planning document approved by the federal Department of  
281       Health and Human Services to implement modifications to the Health  
282       Insurance Portability and Accountability Act electronic transaction  
283       standards, establish a receivable for the anticipated cost of such  
284       project.

285       Sec. 31. (NEW) (*Effective July 1, 2011*) The Commissioner of Social  
286       Services may, upon the request of a nursing facility providing services  
287       eligible for payment under the medical assistance program and after  
288       consultation with the Secretary of the Office of Policy and  
289       Management, make a payment to such nursing facility in advance of  
290       normal bill payment processing, provided such advance shall not  
291       exceed estimated amounts due to such nursing facility for services  
292       provided to eligible recipients over the most recent two-month period.  
293       The commissioner shall recover such payment through reductions to  
294       payments due to such nursing facility or cash receipt not later than  
295       ninety days after issuance of such payment. The commissioner shall  
296       take prudent measures to assure that such advance payments are not  
297       provided to any nursing facility that is at risk of bankruptcy or  
298       insolvency, and may execute agreements appropriate for the security  
299       of repayment.

300       Sec. 32. (*Effective July 1, 2011*) Any appropriation, or portion thereof,  
301       made to The University of Connecticut Health Center, in section 1 of  
302       this act, may be transferred by the Secretary of the Office of Policy and  
303       Management to the Disproportionate Share - Medical Emergency

304 Assistance account in the Department of Social Services for the  
305 purpose of maximizing federal reimbursement.

306 Sec. 33. (*Effective July 1, 2011*) All funds appropriated to the  
307 Department of Social Services for DMHAS – Disproportionate Share  
308 shall be expended by the Department of Social Services in such  
309 amounts and at such times as prescribed by the Office of Policy and  
310 Management. The Department of Social Services shall make  
311 disproportionate share payments to hospitals in the Department of  
312 Mental Health and Addiction Services for operating expenses and for  
313 related fringe benefit expenses. Funds received by the hospitals in the  
314 Department of Mental Health and Addiction Services, for fringe  
315 benefits, shall be used to reimburse the Comptroller. All other funds  
316 received by the hospitals in the Department of Mental Health and  
317 Addiction Services shall be deposited to grants - other than federal  
318 accounts. All disproportionate share payments not expended in grants  
319 - other than federal accounts shall lapse at the end of the fiscal year.

320 Sec. 34. (*Effective July 1, 2011*) Any appropriation, or portion thereof,  
321 made to the Department of Veterans' Affairs under section 1 of this act  
322 may be transferred by the Secretary of the Office of Policy and  
323 Management to the Disproportionate Share – Medical Emergency  
324 Assistance account in the Department of Social Services for the  
325 purpose of maximizing federal reimbursement.

326 Sec. 35. (*Effective July 1, 2011*) During each of the fiscal years ending  
327 June 30, 2012, and June 30, 2013, \$1,000,000 of the federal funds  
328 received by the Department of Education, from Part B of the  
329 Individuals with Disabilities Education Act (IDEA), shall be  
330 transferred to the Department of Developmental Services, for the Birth-  
331 to-Three program, in order to carry out Part B responsibilities  
332 consistent with the IDEA.

333 Sec. 36. (*Effective July 1, 2011*) (a) For the fiscal year ending June 30,  
334 2012, the distribution of priority school district grants, pursuant to  
335 subsection (a) of section 10-266p of the general statutes, shall be as

336 follows: (1) For priority school districts in the amount of \$40,319,326,  
 337 (2) for school readiness in the amount of \$69,813,189, (3) for extended  
 338 school building hours in the amount of \$2,994,752, and (4) for school  
 339 accountability in the amount of \$3,499,699.

340 (b) For the fiscal year ending June 30, 2013, the distribution of  
 341 priority school district grants, pursuant to subsection (a) of section 10-  
 342 266p of the general statutes, shall be as follows: (1) For priority school  
 343 districts in the amount of \$39,792,940, (2) for school readiness in the  
 344 amount of \$69,813,190, (3) for extended school building hours in the  
 345 amount of \$2,994,752, and (4) for school accountability in the amount  
 346 of \$3,499,699.

347 Sec. 37. Section 10-262h of the general statutes is amended by  
 348 adding subsection (d) as follows (*Effective July 1, 2011*):

349 (NEW) (d) (1) Notwithstanding the provisions of this section, for the  
 350 fiscal years ending June 30, 2012, and June 30, 2013, each town shall  
 351 receive an equalization aid grant in an amount provided for in  
 352 subdivision (2) of this subsection.

353 (2) Equalization aid grant amounts.

T975	Town	Grant for Fiscal	Grant for Fiscal
T976		Year 2012	Year 2013
T977	Andover	2,330,856	2,330,856
T978	Ansonia	15,031,668	15,031,668
T979	Ashford	3,896,069	3,896,069
T980	Avon	1,232,688	1,232,688
T981	Barkhamsted	1,615,872	1,615,872



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T982	Beacon Falls	4,044,804	4,044,804
T983	Berlin	6,169,410	6,169,410
T984	Bethany	2,030,845	2,030,845
T985	Bethel	8,157,837	8,157,837
T986	Bethlehem	1,318,171	1,318,171
T987	Bloomfield	5,410,345	5,410,345
T988	Bolton	3,015,660	3,015,660
T989	Bozrah	1,229,255	1,229,255
T990	Branford	1,759,095	1,759,095
T991	Bridgeport	164,195,344	164,195,344
T992	Bridgewater	137,292	137,292
T993	Bristol	41,657,314	41,657,314
T994	Brookfield	1,530,693	1,530,693
T995	Brooklyn	6,978,295	6,978,295
T996	Burlington	4,295,578	4,295,578
T997	Canaan	207,146	207,146
T998	Canterbury	4,733,625	4,733,625
T999	Canton	3,348,790	3,348,790

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T1000	Chaplin	1,880,888	1,880,888
T1001	Cheshire	9,298,837	9,298,837
T1002	Chester	665,733	665,733
T1003	Clinton	6,465,651	6,465,651
T1004	Colchester	13,547,231	13,547,231
T1005	Colebrook	495,044	495,044
T1006	Columbia	2,550,037	2,550,037
T1007	Cornwall	85,322	85,322
T1008	Coventry	8,845,691	8,845,691
T1009	Cromwell	4,313,692	4,313,692
T1010	Danbury	22,857,956	22,857,956
T1011	Darien	1,616,006	1,616,006
T1012	Deep River	1,687,351	1,687,351
T1013	Derby	6,865,689	6,865,689
T1014	Durham	3,954,812	3,954,812
T1015	Eastford	1,109,873	1,109,873
T1016	East Granby	1,301,142	1,301,142
T1017	East Haddam	3,718,223	3,718,223

			<b>Bill No. 1239</b>
T1018	East Hampton	7,595,720	7,595,720
T1019	East Hartford	41,710,817	41,710,817
T1020	East Haven	18,764,125	18,764,125
T1021	East Lyme	7,100,611	7,100,611
T1022	Easton	593,868	593,868
T1023	East Windsor	5,482,135	5,482,135
T1024	Ellington	9,504,917	9,504,917
T1025	Enfield	28,380,144	28,380,144
T1026	Essex	389,697	389,697
T1027	Fairfield	3,590,008	3,590,008
T1028	Farmington	1,611,013	1,611,013
T1029	Franklin	941,077	941,077
T1030	Glastonbury	6,201,152	6,201,152
T1031	Goshen	218,188	218,188
T1032	Granby	5,394,276	5,394,276
T1033	Greenwich	3,418,642	3,418,642
T1034	Griswold	10,735,024	10,735,024
T1035	Groton	25,374,989	25,374,989

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T1036	Guilford	3,058,981	3,058,981
T1037	Haddam	1,728,610	1,728,610
T1038	Hamden	23,030,761	23,030,761
T1039	Hampton	1,337,582	1,337,582
T1040	Hartford	187,974,890	187,974,890
T1041	Hartland	1,350,837	1,350,837
T1042	Harwinton	2,728,401	2,728,401
T1043	Hebron	6,872,931	6,872,931
T1044	Kent	167,342	167,342
T1045	Killingly	15,245,633	15,245,633
T1046	Killingworth	2,227,467	2,227,467
T1047	Lebanon	5,467,634	5,467,634
T1048	Ledyard	12,030,465	12,030,465
T1049	Lisbon	3,899,238	3,899,238
T1050	Litchfield	1,479,851	1,479,851
T1051	Lyme	145,556	145,556
T1052	Madison	1,576,061	1,576,061
T1053	Manchester	30,619,100	30,619,100

			<b>Bill No. 1239</b>
T1054	Mansfield	10,070,677	10,070,677
T1055	Marlborough	3,124,421	3,124,421
T1056	Meriden	53,783,711	53,783,711
T1057	Middlebury	684,186	684,186
T1058	Middlefield	2,100,239	2,100,239
T1059	Middletown	16,652,386	16,652,386
T1060	Milford	10,728,519	10,728,519
T1061	Monroe	6,572,118	6,572,118
T1062	Montville	12,549,431	12,549,431
T1063	Morris	657,975	657,975
T1064	Naugatuck	29,211,401	29,211,401
T1065	New Britain	73,929,296	73,929,296
T1066	New Canaan	1,495,604	1,495,604
T1067	New Fairfield	4,414,083	4,414,083
T1068	New Hartford	3,143,902	3,143,902
T1069	New Haven	142,509,525	142,509,525
T1070	Newington	12,632,615	12,632,615
T1071	New London	22,940,565	22,940,565

T1072	New Milford	11,939,587	11,939,587
T1073	Newtown	4,309,646	4,309,646
T1074	Norfolk	381,414	381,414
T1075	North Branford	8,117,122	8,117,122
T1076	North Canaan	2,064,592	2,064,592
T1077	North Haven	3,174,940	3,174,940
T1078	North Stonington	2,892,440	2,892,440
T1079	Norwalk	10,095,131	10,095,131
T1080	Norwich	32,316,543	32,316,543
T1081	Old Lyme	605,586	605,586
T1082	Old Saybrook	652,677	652,677
T1083	Orange	1,055,910	1,055,910
T1084	Oxford	4,606,861	4,606,861
T1085	Plainfield	15,353,204	15,353,204
T1086	Plainville	10,161,853	10,161,853
T1087	Plymouth	9,743,272	9,743,272
T1088	Pomfret	3,092,817	3,092,817
T1089	Portland	4,272,257	4,272,257

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T1090	Preston	3,057,025	3,057,025
T1091	Prospect	5,319,201	5,319,201
T1092	Putnam	8,071,851	8,071,851
T1093	Redding	687,733	687,733
T1094	Ridgefield	2,063,814	2,063,814
T1095	Rocky Hill	3,355,227	3,355,227
T1096	Roxbury	158,114	158,114
T1097	Salem	3,099,694	3,099,694
T1098	Salisbury	187,266	187,266
T1099	Scotland	1,444,458	1,444,458
T1100	Seymour	9,836,508	9,836,508
T1101	Sharon	145,798	145,798
T1102	Shelton	4,975,852	4,975,852
T1103	Sherman	244,327	244,327
T1104	Simsbury	5,367,517	5,367,517
T1105	Somers	5,918,636	5,918,636
T1106	Southbury	2,422,233	2,422,233
T1107	Southington	19,839,108	19,839,108

			<b>Bill No. 1239</b>
T1108	South Windsor	12,858,826	12,858,826
T1109	Sprague	2,600,651	2,600,651
T1110	Stafford	9,809,424	9,809,424
T1111	Stamford	7,978,877	7,978,877
T1112	Sterling	3,166,394	3,166,394
T1113	Stonington	2,061,204	2,061,204
T1114	Stratford	20,495,602	20,495,602
T1115	Suffield	6,082,494	6,082,494
T1116	Thomaston	5,630,307	5,630,307
T1117	Thompson	7,608,489	7,608,489
T1118	Tolland	10,759,283	10,759,283
T1119	Torrington	23,933,343	23,933,343
T1120	Trumbull	3,031,988	3,031,988
T1121	Union	239,576	239,576
T1122	Vernon	17,645,165	17,645,165
T1123	Voluntown	2,536,177	2,536,177
T1124	Wallingford	21,440,233	21,440,233
T1125	Warren	99,777	99,777



			<b>Bill No. 1239</b>
T1126	Washington	240,147	240,147
T1127	Waterbury	113,617,182	113,617,182
T1128	Waterford	1,445,404	1,445,404
T1129	Watertown	11,749,383	11,749,383
T1130	Westbrook	427,677	427,677
T1131	West Hartford	16,076,120	16,076,120
T1132	West Haven	41,399,303	41,399,303
T1133	Weston	948,564	948,564
T1134	Westport	1,988,255	1,988,255
T1135	Wethersfield	8,018,422	8,018,422
T1136	Willington	3,676,637	3,676,637
T1137	Wilton	1,557,195	1,557,195
T1138	Winchester	7,823,991	7,823,991
T1139	Windham	24,169,717	24,169,717
T1140	Windsor	11,547,663	11,547,663
T1141	Windsor Locks	4,652,368	4,652,368
T1142	Wolcott	13,539,371	13,539,371
T1143	Woodbridge	721,370	721,370

T1144	Woodbury	876,018	876,018
T1145	Woodstock	5,390,055	5,390,055

354       Sec. 38. (*Effective July 1, 2011*) Notwithstanding the provisions of  
355 sections 10-97 and 10-266m of the general statutes, for the fiscal years  
356 ending June 30, 2012, and June 30, 2013, the Commissioner of  
357 Education may provide grants, within available appropriations, in an  
358 amount not to exceed two thousand five hundred dollars per pupil, to  
359 local and regional boards of education that transport students who  
360 previously attended, or who have been accepted for enrollment at, J.  
361 M. Wright Technical School in Stamford to Henry Abbott Technical  
362 High School in Danbury, for the costs associated with such  
363 transportation. Such grants shall not exceed the actual costs of  
364 transportation for each pupil. Applications shall be submitted to the  
365 Commissioner of Education at such time and on such forms as the  
366 commissioner prescribes.

367       Sec. 39. (*Effective July 1, 2011*) Notwithstanding the provisions of  
368 section 10a-22u of the general statutes, the amount of funds available  
369 to the Department of Higher Education, for expenditure from the  
370 private occupational school student protection account, shall be  
371 \$301,000 for the fiscal year ending June 30, 2012, and \$310,000 for the  
372 fiscal year ending June 30, 2013.

373       Sec. 40. (*Effective July 1, 2011*) (a) Notwithstanding sections 10a-36 to  
374 10a-42a, inclusive, of the general statutes, as amended by this act, for  
375 the fiscal years ending June 30, 2012, and June 30, 2013, Yale University  
376 shall not receive an allocation of the annual appropriation under  
377 section 10a-40 of the general statutes.

378       (b) The Commissioner of Higher Education shall review the  
379 Connecticut Independent College Student Grant Program  
380 administered pursuant to sections 10a-36 to 10a-42a, inclusive, of the  
381 general statutes, as amended by this act, in order to evaluate the cost-

382 effectiveness and benefits of (1) the formula used to derive the annual  
383 appropriation requested by the Board of Governors of Higher  
384 Education, (2) the manner by which allocations of the annual  
385 appropriation are made to each independent college or university, and  
386 (3) the system used to determine the amount of aid given to individual  
387 students under the program. The commissioner shall submit, in  
388 accordance with section 11-4a of the general statutes, findings and  
389 recommendations, if any, for modifying the program to the joint  
390 standing committees of the General Assembly having cognizance of  
391 matters relating to higher education and appropriations and the  
392 budgets of state agencies not later than January 1, 2012.

393       Sec. 41. (*Effective July 1, 2011*) (a) The sum of \$990,000 appropriated  
394 in section 1 of this act to the State Department of Education, for  
395 Neighborhood Youth Centers, for the fiscal years ending June 30, 2012,  
396 and June 30, 2013, shall be used for grants to the following  
397 organizations: The Boys and Girls Clubs of Connecticut; and up to  
398 \$90,000 to the Boys and Girls Club of Bridgeport, provided said  
399 organizations shall be required to provide a one hundred per cent cash  
400 match for such sum.

401       (b) The sum of \$348,300 appropriated in section 1 of this act to the  
402 State Department of Education, for Neighborhood Youth Centers, for  
403 each of the fiscal years ending June 30, 2012, and June 30, 2013, shall be  
404 used for grants to the following organizations: Centro San Jose; Hill  
405 Cooperative Youth Services, Inc.; Central YMCA in New Haven; up to  
406 \$78,300 to Trumbull Gardens in Bridgeport; up to \$45,000 for the  
407 Valley Shore YMCA in Westbrook; up to \$22,500 for the Rivera  
408 Memorial Foundation, Inc. of Waterbury; and up to \$22,500 for the  
409 Willow Plaza Neighborhood Revitalization Zone Association in  
410 Waterbury, provided said organizations shall be required to provide a  
411 match of at least fifty per cent of the grant amount, and the cash  
412 portion of such match shall be at least twenty-five per cent of the grant  
413 amount.

414 Sec. 42. (*Effective July 1, 2011*) The office of the State Comptroller  
 415 shall fund any differential between the state fringe benefit rate for John  
 416 Dempsey Hospital employees and the average rate for private  
 417 Connecticut hospitals in an amount not to exceed \$13,500,000, for each  
 418 of the fiscal years ending June 30, 2012, and June 30, 2013, within the  
 419 resources appropriated to the State Comptroller – Fringe Benefits in  
 420 section 1 of this act.

421 Sec. 43. (*Effective July 1, 2011*) In addition to any payments made  
 422 under the provisions of subdivision (2) of subsection (e) of section 10-  
 423 76d or subsection (b) of section 10-76g of the general statutes, the local  
 424 and regional board of education of each of the following towns shall  
 425 receive a grant in the following amount in each of the fiscal years  
 426 ending June 30, 2012, and June 30, 2013:

T1146	Grant for Fiscal Years 2012	
T1147	Town	And 2013
T1148	Andover	11,979
T1149	Ansonia	90,043
T1150	Ashford	28,106
T1151	Avon	8,053
T1152	Barkhamsted	15,575
T1153	Berlin	79,218
T1154	Bethany	8,932
T1155	Bethel	59,394
T1156	Bloomfield	73,516
T1157	Bolton	37,762

T1158	Bozrah	11,608
T1159	Branford	67,249
T1160	Bridgeport	972,458
T1161	Bristol	305,418
T1162	Brookfield	16,723
T1163	Brooklyn	125,205
T1164	Canaan	1,617
T1165	Canterbury	76,233
T1166	Canton	37,513
T1167	Chaplin	24,262
T1168	Cheshire	88,999
T1169	Chester	3,480
T1170	Clinton	44,745
T1171	Colchester	147,170
T1172	Colebrook	3,303
T1173	Columbia	35,984
T1174	Cornwall	245
T1175	Coventry	122,259
T1176	Cromwell	47,966
T1177	Danbury	288,061
T1178	Darien	245
T1179	Deep River	5,239

T1180	Derby	58,344
T1181	Eastford	16,271
T1182	East Granby	16,867
T1183	East Haddam	51,623
T1184	East Hampton	94,121
T1185	East Hartford	297,594
T1186	East Haven	164,591
T1187	East Lyme	42,766
T1188	Easton	245
T1189	East Windsor	76,825
T1190	Ellington	140,312
T1191	Enfield	250,062
T1192	Essex	888
T1193	Fairfield	4,065
T1194	Farmington	29,863
T1195	Franklin	11,830
T1196	Glastonbury	79,718
T1197	Granby	49,893
T1198	Greenwich	245
T1199	Griswold	124,737
T1200	Groton	156,706
T1201	Guilford	33,014

T1202	Hamden	430,195
T1203	Hampton	15,410
T1204	Hartford	1,795,813
T1205	Hartland	17,879
T1206	Hebron	31,563
T1207	Kent	246
T1208	Killingly	177,759
T1209	Lebanon	69,781
T1210	Ledyard	160,239
T1211	Lisbon	42,730
T1212	Litchfield	23,157
T1213	Madison	14,681
T1214	Manchester	206,245
T1215	Mansfield	91,029
T1216	Marlborough	12,626
T1217	Meriden	347,246
T1218	Middletown	423,310
T1219	Milford	71,335
T1220	Monroe	55,542
T1221	Montville	169,062
T1222	Naugatuck	225,733
T1223	New Britain	1,012,117

T1224	New Canaan	245
T1225	New Fairfield	22,422
T1226	New Hartford	26,400
T1227	New Haven	1,365,588
T1228	Newington	163,043
T1229	New London	193,786
T1230	New Milford	184,717
T1231	Newtown	66,386
T1232	Norfolk	1,476
T1233	North Branford	122,064
T1234	North Canaan	26,245
T1235	North Haven	117,573
T1236	North Stonington	47,231
T1237	Norwalk	73,850
T1238	Norwich	379,721
T1239	Old Saybrook	5,087
T1240	Orange	9,284
T1241	Oxford	68,962
T1242	Plainfield	188,032
T1243	Plainville	151,213
T1244	Plymouth	168,776
T1245	Pomfret	38,877



T1246	Portland	47,701
T1247	Preston	76,826
T1248	Putnam	79,065
T1249	Redding	245
T1250	Ridgefield	1,380
T1251	Rocky Hill	38,461
T1252	Salem	35,491
T1253	Salisbury	808
T1254	Scotland	16,360
T1255	Seymour	96,416
T1256	Sharon	245
T1257	Shelton	77,572
T1258	Sherman	3,106
T1259	Simsbury	49,498
T1260	Somers	73,004
T1261	Southington	128,809
T1262	South Windsor	120,107
T1263	Sprague	46,144
T1264	Stafford	191,719
T1265	Stamford	48,132
T1266	Sterling	54,282
T1267	Stonington	25,159

T1268	Stratford	176,055
T1269	Suffield	85,779
T1270	Thomaston	44,117
T1271	Thompson	77,498
T1272	Tolland	120,380
T1273	Torrington	282,306
T1274	Trumbull	65,489
T1275	Union	11,162
T1276	Vernon	128,580
T1277	Voluntown	41,611
T1278	Wallingford	231,221
T1279	Waterbury	940,080
T1280	Waterford	29,370
T1281	Watertown	100,103
T1282	Westbrook	3,844
T1283	West Hartford	123,682
T1284	West Haven	390,776
T1285	Weston	3,464
T1286	Westport	256
T1287	Wethersfield	73,219
T1288	Willington	38,215
T1289	Wilton	245

T1290	Winchester	73,854
T1291	Windham	220,595
T1292	Windsor	160,224
T1293	Windsor Locks	55,320
T1294	Wolcott	104,272
T1295	Woodbridge	2,468
T1296	Woodstock	61,337
T1297	District No. 1	1,323
T1298	District No. 4	11,949
T1299	District No. 5	49,743
T1300	District No. 6	23,599
T1301	District No. 7	74,868
T1302	District No. 8	76,432
T1303	District No. 9	7,866
T1304	District No. 10	126,452
T1305	District No. 11	27,908
T1306	District No. 12	26,657
T1307	District No. 13	115,675
T1308	District No. 14	56,943
T1309	District No. 15	124,618
T1310	District No. 16	157,758
T1311	District No. 17	84,727

T1312	District No. 18	20,336
T1313	District No. 19	119,518

427       Sec. 44. (*Effective July 1, 2011*) (a) For the fiscal years ending June 30,  
428       2012, and June 30, 2013, system office expenditures for the Regional  
429       Community-Technical Colleges, exclusive of telecommunications  
430       center funds, capital equipment bond funds, funds for identified  
431       system-wide projects which benefit the individual campuses of the  
432       Regional Community-Technical Colleges, and funds for the data  
433       center, shall not exceed 1.43% and 1.4%, respectively, of the annual  
434       General Fund appropriation and operating fund expenditures,  
435       exclusive of federal, private capital bond and fringe benefit funds.

436       (b) For the fiscal years ending June 30, 2012, and June 30, 2013,  
437       system office expenditures for the Connecticut State University  
438       System, exclusive of telecommunications center funds, capital  
439       equipment bond funds, funds for identified system-wide projects  
440       which benefit the individual campuses of the Connecticut State  
441       University System, and funds for the data center, shall not exceed  
442       1.01% and 1.0%, respectively, of the annual General Fund  
443       appropriation and operating fund expenditures, exclusive of federal,  
444       private capital bond and fringe benefit funds.

445       (c) For the Regional Community-Technical Colleges, for the fiscal  
446       years ending June 30, 2012, and June 30, 2013, expenditures for  
447       institutional administration, defined as system office, executive  
448       management, fiscal operations, and general administration, exclusive  
449       of expenditures for logistical services, administrative computing, and  
450       development, shall not exceed 9.92% and 9.9%, respectively, of the  
451       annual General Fund appropriation and operating fund expenditures,  
452       exclusive of federal, private, capital bond and fringe benefit funds.

453       (d) For the Connecticut State University System, for the fiscal years  
454       ending June 30, 2012, and June 30, 2013, expenditures for institutional

455 administration, defined as system office, executive management, fiscal  
456 operations, and general administration, exclusive of expenditures for  
457 logistical services, administrative computing, and development, shall  
458 not exceed 6.77% and 6.75%, respectively, of the annual General Fund  
459 appropriation and operating fund expenditures, exclusive of federal,  
460 private, capital bond and fringe benefit funds.

461 (e) For The University of Connecticut, for the fiscal years ending  
462 June 30, 2012, and June 30, 2013, expenditures for institutional  
463 administration, defined as system office, executive management, fiscal  
464 operations, and general administration, exclusive of expenditures for  
465 logistical services, administrative computing, and development, shall  
466 not exceed 3.13% and 3.1%, respectively, of the annual General Fund  
467 appropriation and operating fund expenditures, exclusive of federal,  
468 private, capital bond and fringe benefit funds.

469 (f) The Commissioner of Higher Education shall, within available  
470 appropriations, monitor compliance with the provisions of subsections  
471 (a) to (e), inclusive, of this section and shall report findings to the joint  
472 standing committees of the General Assembly having cognizance of  
473 matters relating to higher education and to appropriations not later  
474 than sixty days following the close of each quarter of the fiscal years  
475 ending June 30, 2012, and June 30, 2013.

476 Sec. 45. (*Effective July 1, 2011*) The unexpended balance of funds  
477 appropriated in public act 09-3 of the June special session, as amended  
478 by section 58 of public act 09-6 of the September special session, section  
479 1 of public act 09-7 of the September special session, sections 1, 9 and  
480 13 of public act 09-1 of the December special session and section 1 of  
481 public act 10-3, to Legislative Management, for Redistricting, shall not  
482 lapse and shall continue to be available for expenditure for such  
483 purpose during the fiscal year ending June 30, 2012.

484 Sec. 46. (*Effective July 1, 2011*) Notwithstanding the provisions of  
485 section 4-28e of the general statutes, the sum of \$500,000 shall be made  
486 available from the Tobacco and Health Trust Fund, for each of the

487 fiscal years ending June 30, 2012, and June 30, 2013, to The University  
488 of Connecticut Health Center for the Connecticut Health Information  
489 Network.

490       Sec. 47. (*Effective July 1, 2011*) (a) Notwithstanding the provisions of  
491 section 4-28e of the general statutes, for each of the fiscal years ending  
492 June 30, 2012, and June 30, 2013, the sum of \$1,450,000 shall be  
493 transferred from the Tobacco and Health Trust Fund to the  
494 Department of Public Health, for (1) grants for the Easy Breathing  
495 Program, as follows: (A) For an adult asthma program within the Easy  
496 Breathing Program - \$300,000, and (B) for a children's asthma program  
497 within the Easy Breathing Program - \$500,000, (2) a grant to the  
498 Connecticut Coalition for Environmental Justice for the Community  
499 Asthma Education Program - \$150,000, and (3) grants to regional  
500 councils for emergency medical services - \$500,000.

501       (b) Notwithstanding section 4-28e of the general statutes, the sum of  
502 \$2,750,000 for the fiscal year ending June 30, 2012, and the sum of  
503 \$3,400,000 for the fiscal year ending June 30, 2013, shall be transferred  
504 from the Tobacco and Health Trust Fund to the Department of Social  
505 Services, for Medicaid, to support smoking cessation programs.

506       Sec. 48. (*Effective July 1, 2011*) (a) Except as provided in subsection  
507 (b) of this section, the sum appropriated in section 1 of this act to the  
508 Department of Energy and Environmental Protection, for Operation  
509 Fuel, for each of the fiscal years ending June 30, 2012, and June 30,  
510 2013, shall be available to provide emergency energy assistance to  
511 households within the state with income less than two hundred per  
512 cent of the applicable federal poverty level that are unable to make  
513 timely payments on energy bills. Operation Fuel, Incorporated, shall  
514 pay energy bills for all energy sources for qualified households  
515 provided pursuant to this subsection directly to companies who have  
516 provided services, including, but not limited to, deliverable fuel,  
517 natural gas or electric utility, as defined in section 16-1 of the general  
518 statutes, for emergency energy assistance, including cooling.

519 (b) The sum of \$100,000 appropriated in section 1 of this act to the  
520 Office of Policy and Management, for Operation Fuel, for each of the  
521 fiscal years ending June 30, 2012, and June 30, 2013, shall be available  
522 for the purpose of providing a grant to Operation Fuel, Incorporated,  
523 for operating expenses incurred for administration of the emergency  
524 home cooling assistance provided pursuant to subsection (a) of this  
525 section.

526 Sec. 49. (*Effective from passage*) The Commissioner of Environmental  
527 Protection shall prepare a plan to privatize fish hatcheries in the state.  
528 Not later than January 1, 2012, said commissioner shall submit such  
529 plan, in accordance with the provisions of section 11-4a of the general  
530 statutes, to the joint standing committees of the General Assembly  
531 having cognizance of matters relating to environment and  
532 appropriations and the budgets of state agencies.

533 Sec. 50. (*Effective from passage*) (a) Notwithstanding the provisions of  
534 subsection (j) of section 45a-82 of the general statutes, on June 30, 2011,  
535 (1) the sum of \$500,000 shall be transferred from the surplus funds in  
536 the Probate Court Administration Fund to the Court Support Services  
537 Division of the Judicial Department for a male youth leadership pilot  
538 program to provide services in targeted communities to high-risk  
539 males with low academic achievement, (2) the sum of \$1,000,000 shall  
540 be transferred from said surplus funds to the Kinship Fund and  
541 Grandparents and Relatives Respite Fund administered by the  
542 Children's Trust Fund Council and the Department of Social Services  
543 through the Probate Court, (3) the sum of \$35,000 shall be transferred  
544 from said surplus funds to the Judicial Department to support the  
545 expansion of the Children in Placement, Inc. program in Danbury, and  
546 (4) the sum of \$800,000 shall be transferred from said surplus funds to  
547 the Children's Trust Fund administered by the Children's Trust Fund  
548 Council and the Department of Social Services.

549 (b) Notwithstanding the provisions of subsection (j) of section 45a-  
550 82 of the general statutes, on June 30, 2012, (1) the sum of \$1,000,000

551 shall be transferred from the surplus funds in the Probate Court  
552 Administration Fund to the Kinship Fund and Grandparents and  
553 Relatives Respite Fund administered by the Children's Trust Fund  
554 Council and the Department of Social Services through the Probate  
555 Court, (2) the sum of \$35,000 shall be transferred from said surplus  
556 funds to the Judicial Department to support the expansion of the  
557 Children in Placement, Inc. program in Danbury, and (3) any surplus  
558 funds remaining in the Probate Court Administration Fund after the  
559 transfers in subdivisions (1) and (2) of this subsection are made shall  
560 be transferred to the General Fund.

561       Sec. 51. (*Effective from passage*) (a) The chairman of the Workers'  
562 Compensation Commission shall conduct a study to determine the  
563 feasibility of consolidating the district offices of the Workers'  
564 Compensation Commission to achieve administrative efficiencies.

565       (b) Not later than January 1, 2012, the chairman of the Workers'  
566 Compensation Commission shall report, in accordance with the  
567 provisions of section 11-4a of the general statutes, the findings of the  
568 study conducted pursuant to subsection (a) of this section, along with  
569 any recommendations for legislation, to the joint standing committee  
570 of the General Assembly having cognizance of matters relating to  
571 appropriations and the budgets of state agencies.

572       Sec. 52. (*Effective July 1, 2011*) The unexpended balance of funds  
573 appropriated to the Department of Correction, for Children of  
574 Incarcerated Parents, in section 11 of public act 09-3 of the June special  
575 session, as amended by section 58 of public act 09-6 of the September  
576 special session, sections 3 and 20 of public act 09-7 of the September  
577 special session, section 9 of public act 09-1 of the December special  
578 session, section 1 of public act 10-3, section 1 of public act 10-179 and  
579 section 3 of public act 10-2 of the June special session shall not lapse on  
580 June 30, 2011, and such funds shall continue to be available for such  
581 purpose during the fiscal year ending June 30, 2012.

582       Sec. 53. (*Effective July 1, 2011*) The sum of \$350,000 appropriated to



583 the Auditors of Public Accounts, for Personal Services, in section 11 of  
584 public act 09-3 of the June special session, as amended by section 58 of  
585 public act 09-6 of the September special session, sections 3 and 20 of  
586 public act 09-7 of the September special session, section 9 of public act  
587 09-1 of the December special session, section 1 of public act 10-3,  
588 section 1 of public act 10-179 and section 3 of public act 10-2 of the June  
589 special session shall not lapse on June 30, 2011, and such funds shall be  
590 transferred to the following accounts and shall be available for the  
591 following purposes during the fiscal year ending June 30, 2012:  
592 \$300,000 to Other Expenses and \$50,000 to Equipment.

593 Sec. 54. Subdivision (3) of subsection (c) of section 10-264l of the  
594 general statutes is repealed and the following is substituted in lieu  
595 thereof (*Effective July 1, 2011*):

596 (3) (A) Except as otherwise provided in subparagraphs (C) to (F),  
597 inclusive, of this subdivision, each interdistrict magnet school operated  
598 by a regional educational service center that enrolls less than fifty-five  
599 per cent of the school's students from a single town shall receive a per  
600 pupil grant in the amount of (i) six thousand two hundred fifty dollars  
601 for the fiscal year ending June 30, 2006, (ii) six thousand five hundred  
602 dollars for the fiscal year ending June 30, 2007, (iii) seven thousand  
603 sixty dollars for the fiscal year ending June 30, 2008, and (iv) seven  
604 thousand six hundred twenty dollars for the fiscal year ending June 30,  
605 2009, and each fiscal year thereafter.

606 (B) Except as otherwise provided in subparagraphs (C) to (F),  
607 inclusive, of this subdivision, each interdistrict magnet school operated  
608 by a regional educational service center that enrolls at least fifty-five  
609 per cent of the school's students from a single town shall receive a per  
610 pupil grant for each enrolled student who is not a resident of the  
611 district that enrolls at least fifty-five per cent of the school's students in  
612 the amount of (i) six thousand sixteen dollars for the fiscal year ending  
613 June 30, 2008, and (ii) six thousand seven hundred thirty dollars for the  
614 fiscal year ending June 30, 2009, and each fiscal year thereafter. The per

615 pupil grant for each enrolled student who is a resident of the district  
616 that enrolls at least fifty-five per cent of the school's students shall be  
617 three thousand dollars.

618 (C) Each interdistrict magnet school operated by a regional  
619 educational service center that began operations for the school year  
620 commencing July 1, 1998, and that for the school year commencing  
621 July 1, 2008, enrolled at least fifty-five per cent, but no more than  
622 seventy per cent of the school's students from a single town shall  
623 receive a per pupil grant for each enrolled student who is a resident of  
624 the district that enrolls at least fifty-five per cent, but no more than  
625 seventy per cent of the school's students in the amount of four  
626 thousand eight hundred ninety-four dollars for the fiscal year ending  
627 June 30, 2010, and four thousand two hundred sixty-three dollars for  
628 the fiscal year ending June 30, 2011, and a per pupil grant for each  
629 enrolled student who is not a resident of the district that enrolls at least  
630 fifty-five per cent, but no more than seventy per cent of the school's  
631 students in the amount of six thousand seven hundred thirty dollars  
632 for the fiscal years ending June 30, 2010, and June 30, 2011.

633 (D) Each interdistrict magnet school operated by a regional  
634 educational service center that began operations for the school year  
635 commencing July 1, 2001, and that for the school year commencing  
636 July 1, 2008, enrolled at least fifty-five per cent, but no more than  
637 eighty per cent of the school's students from a single town shall receive  
638 a per pupil grant for each enrolled student who is a resident of the  
639 district that enrolls at least fifty-five per cent, but no more than eighty  
640 per cent of the school's students in the amount of four thousand two  
641 hundred fifty dollars for the fiscal year ending June 30, 2010, and three  
642 thousand eight hundred thirty-three dollars for the fiscal [year] years  
643 ending June 30, 2011, June 30, 2012, and June 30, 2013, and a per pupil  
644 grant for each enrolled student who is not a resident of the district that  
645 enrolls at least fifty-five per cent, but no more than eighty per cent of  
646 the school's students in the amount of six thousand seven hundred  
647 thirty dollars for the fiscal years ending June 30, 2010, [and] June 30,

2011, June 30, 2012, and June 30, 2013, inclusive.

(E) Each interdistrict magnet school operated by (i) a regional educational service center, (ii) the Board of Trustees of the Community-Technical Colleges on behalf of a regional community-technical college, (iii) the Board of Trustees of the Connecticut State University System on behalf of a state university, (iv) the Board of Trustees for The University of Connecticut on behalf of the university, (v) the board of governors for an independent college or university, as defined in section 10a-37, or the equivalent of such a board, on behalf of the independent college or university, (vi) cooperative arrangements pursuant to section 10-158a, and (vii) any other third-party not-for-profit corporation approved by the commissioner that enrolls less than sixty per cent of its students from Hartford pursuant to the 2008 stipulation and order for Milo Sheff, et al. v. William A. O'Neill, et al., shall receive a per pupil grant in the amount of (I) nine thousand six hundred ninety-five dollars for the fiscal year ending June 30, 2010, and (II) ten thousand four hundred forty-three dollars for the fiscal year ending June 30, 2011.

(F) Each interdistrict magnet school operated by the Hartford school district, pursuant to the 2008 stipulation and order for Milo Sheff, et al. v. William A. O'Neill, et al., shall receive a per pupil grant for each enrolled student who is not a resident of the district in the amount of (i) twelve thousand dollars for the fiscal year ending June 30, 2010, and (ii) thirteen thousand fifty-four dollars for the fiscal year ending June 30, 2011.

(G) In addition to the grants described in subparagraph (F) of this subdivision, for the fiscal year ending June 30, 2010, the commissioner may, subject to the approval of the Secretary of the Office of Policy and Management and the Finance Advisory Committee, established pursuant to section 4-93, provide supplemental grants to the Hartford school district of up to one thousand fifty-four dollars for each student enrolled at an interdistrict magnet school operated by the Hartford

680 school district who is not a resident of such district.

681       Sec. 55. (*Effective July 1, 2011*) The Commissioners of Social Services,  
682 Mental Health and Addiction Services and Correction, the Secretary of  
683 the Office of Policy and Management and the executive director of the  
684 Court Support Services Division of the Judicial Branch are authorized  
685 to develop a plan to provide supportive housing services, including  
686 necessary housing rental subsidies, for an additional one hundred  
687 sixty individuals and families identified as frequent users of expensive  
688 state services during the fiscal years ending June 30, 2012, and June 30,  
689 2013, and to enter into memoranda of understanding to reallocate,  
690 within existing appropriations, the necessary support and housing  
691 resources for said purpose.

692       Sec. 56. (*Effective from passage*) The President of The University of  
693 Connecticut shall identify efficiencies and cost savings in the  
694 operations of The University of Connecticut and The University of  
695 Connecticut Health Center. Not later than January 1, 2012, said  
696 president shall submit a report containing the president's  
697 recommendations for achieving such efficiencies and cost savings,  
698 including recommendations for any legislation, in accordance with the  
699 provisions of section 11-4a of the general statutes, to the joint standing  
700 committees of the General Assembly having cognizance of matters  
701 relating to higher education and appropriations and the budgets of  
702 state agencies.

703       Sec. 57. Subsection (g) of section 10-266p of the general statutes is  
704 repealed and the following is substituted in lieu thereof (*Effective July*  
705 *1, 2011*):

706       (g) In addition to the amounts allocated in subsection (a) and  
707 subsections (c) to (f), inclusive, of this section, for the fiscal year ending  
708 June 30, [2009] 2012, and each fiscal year thereafter, the State Board of  
709 Education shall allocate [three million seven hundred forty thousand  
710 five hundred seventy-three] three million two hundred sixteen  
711 thousand nine hundred eight dollars as follows: Each priority school

712 district shall receive an allocation based on the ratio of the amount it is  
 713 eligible to receive pursuant to subsection (a) and subsections (c) to (f),  
 714 inclusive, of this section to the total amount all priority school districts  
 715 are eligible to receive pursuant to said subsection (a) and said  
 716 subsections (c) to (f), inclusive. For the fiscal year ending June 30, 2013,  
 717 the State Board of Education shall allocate two million nine hundred  
 718 twenty-nine thousand three hundred sixty-four dollars as follows:  
 719 Each priority school district shall receive an allocation based on the  
 720 ratio of the amount it is eligible to receive pursuant to subsection (a) of  
 721 this section and subsections (c) to (f), inclusive, of this section to the  
 722 total amount all priority school districts are eligible to receive pursuant  
 723 to subsection (a) of this section and subsections (c) to (f), inclusive, of  
 724 this section.

725 Sec. 58. (*Effective July 1, 2011*) The sum of \$1,000,000 appropriated to  
 726 the Department of Education, for Personal Services, in section 11 of  
 727 public act 09-3 of the June special session, as amended by section 58 of  
 728 public act 09-6 of the September special session, sections 3 and 20 of  
 729 public act 09-7 of the September special session, section 9 of public act  
 730 09-1 of the December special session, section 1 of public act 10-3,  
 731 section 1 of public act 10-179 and section 3 of public act 10-2 of the June  
 732 special session shall not lapse on June 30, 2011, and such funds shall be  
 733 transferred to Other Expenses, and shall be available to fund the costs  
 734 of the State Board of Education takeover of the Windham school  
 735 district during the fiscal year ending June 30, 2012.

736 Sec. 59. (*Effective July 1, 2011*) Up to \$500,000 of the funds  
 737 appropriated to the Department of Education, for Other Expenses, in  
 738 section 11 of public act 09-3 of the June special session, as amended by  
 739 section 58 of public act 09-6 of the September special session, sections 3  
 740 and 20 of public act 09-7 of the September special session, section 9 of  
 741 public act 09-1 of the December special session, section 1 of public act  
 742 10-3, section 1 of public act 10-179 and section 3 of public act 10-2 of  
 743 the June special session shall not lapse on June 30, 2011, and shall  
 744 continue to be available for the litigation costs associated with the

745 Connecticut Coalition for Justice in Education Funding v. Rell lawsuit  
746 during the fiscal year ending June 30, 2012.

747       Sec. 60. (*Effective July 1, 2011*) Up to \$3,200,000 appropriated to the  
748 Department of Education, for Sheff Settlement, in section 11 of public  
749 act 09-3 of the June special session, as amended by section 58 of public  
750 act 09-6 of the September special session, sections 3 and 20 of public act  
751 09-7 of the September special session, section 9 of public act 09-1 of the  
752 December special session, section 1 of public act 10-3, section 1 of  
753 public act 10-179 and section 3 of public act 10-2 of the June special  
754 session shall not lapse on June 30, 2011, and such funds shall be  
755 transferred as follows: (1) Up to \$1,200,000 to Magnet Schools, for the  
756 balance of the magnet school transportation supplemental grant to the  
757 Capitol Region Education Council made for the fiscal year ending June  
758 30, 2011, and (2) up to \$2,000,000 to OPEN Choice Program, for OPEN  
759 Choice seats during the fiscal year ending June 30, 2012.

760       Sec. 61. (*Effective July 1, 2011*) Up to \$1,000,000 appropriated to the  
761 Department of Education, for Development of Mastery Exams Grades  
762 4, 6 and 8, in section 11 of public act 09-3 of the June special session, as  
763 amended by section 58 of public act 09-6 of the September special  
764 session, sections 3 and 20 of public act 09-7 of the September special  
765 session, section 9 of public act 09-1 of the December special session,  
766 section 1 of public act 10-3, section 1 of public act 10-179 and section 3  
767 of public act 10-2 of the June special session shall not lapse on June 30,  
768 2011, and such funds shall be available for administration of the  
769 Program for International Student Assessment (PISA) during the fiscal  
770 year ending June 30, 2012.

771       Sec. 62. (*Effective July 1, 2011*) The sum of \$50,000 of the amount  
772 appropriated to the Department of Education, for Personal Services, in  
773 section 11 of public act 09-3 of the June special session, as amended by  
774 section 58 of public act 09-6 of the September special session, sections 3  
775 and 20 of public act 09-7 of the September special session, section 9 of  
776 public act 09-1 of the December special session, section 1 of public act

777 10-3, section 1 of public act 10-179 and section 3 of public act 10-2 of  
778 the June special session shall not lapse on June 30, 2011, and such  
779 funds shall be transferred to Other Expenses, and shall be available to  
780 develop a model teacher performance evaluation system for use by  
781 local and regional boards of education and regional educational  
782 service centers during the fiscal year ending June 30, 2012.

783       Sec. 63. (*Effective July 1, 2011*) The sum of \$100,000 of the amount  
784 appropriated to the Department of Education, for Personal Services, in  
785 section 11 of public act 09-3 of the June special session, as amended by  
786 section 58 of public act 09-6 of the September special session, sections 3  
787 and 20 of public act 09-7 of the September special session, section 9 of  
788 public act 09-1 of the December special session, section 1 of public act  
789 10-3, section 1 of public act 10-179 and section 3 of public act 10-2 of  
790 the June special session shall not lapse on June 30, 2011, and such  
791 funds shall be transferred to Neighborhood Youth Centers, and shall  
792 be available for grants to (1) Original Works Inc. in Bridgeport -  
793 \$75,000, and (2) ARTE Inc. in New Haven - \$25,000 during the fiscal  
794 year ending June 30, 2012.

795       Sec. 64. (*Effective July 1, 2011*) The sum of \$800,000 of the amount  
796 appropriated to the Department of Environmental Protection, for  
797 Emergency Spill Response Account, in section 11 of public act 09-3 of  
798 the June special session, as amended by section 58 of public act 09-6 of  
799 the September special session, sections 3 and 20 of public act 09-7 of  
800 the September special session, section 9 of public act 09-1 of the  
801 December special session, section 1 of public act 10-3, section 1 of  
802 public act 10-179 and section 3 of public act 10-2 of the June special  
803 session shall not lapse on June 30, 2011, and such funds shall be  
804 transferred to Councils, Districts and ERT's Land Use, and shall be  
805 available for such purposes as follows: \$400,000 during the fiscal year  
806 ending June 30, 2012, and \$400,000 during the fiscal year ending June  
807 30, 2013.

808       Sec. 65. Section 10a-42a of the general statutes is repealed and the

809 following is substituted in lieu thereof (*Effective July 1, 2011*):

810 [Nothing in sections 10a-36 to 10a-42, inclusive, shall affect the  
811 eligibility of an accredited independent college or university which, as  
812 of June 30, 1983, participated in the program authorized under sections  
813 10a-36 to 10a-42, inclusive, of the general statutes, revision of 1958,  
814 revised to 1983. A change in corporate structure shall not affect the  
815 eligibility of an accredited independent college or university that  
816 participated in said program as of said date.] For the fiscal year  
817 ending June 30, 2012, and each fiscal year thereafter, no accredited  
818 independent college or university shall be eligible for an allocation  
819 pursuant to section 10a-40 unless such college or university (1) meets  
820 the definition of an "independent college or university" as defined in  
821 section 10a-37, and (2) received an allocation pursuant to section 10a-  
822 40 during the fiscal year ending June 30, 2011.

823 Sec. 66. (*Effective July 1, 2011*) The sum of \$50,000 of the amount  
824 appropriated to the Department of Environmental Protection, in the  
825 Solid Waste Management Account, in section 11 of public act 09-3 of  
826 the June special session, as amended by section 58 of public act 09-6 of  
827 the September special session, sections 3 and 20 of public act 09-7 of  
828 the September special session, section 9 of public act 09-1 of the  
829 December special session, section 1 of public act 10-3, section 1 of  
830 public act 10-179 and section 3 of public act 10-2 of the June special  
831 session shall not lapse on June 30, 2011, and such funds shall be  
832 available for (1) said department to hire temporary staff to retrain the  
833 regulated community concerning tidal wetlands and high tide lines  
834 and to update related publications and documents - \$25,000, and (2) a  
835 grant to Urban Oaks Organic Farm in New Britain - \$25,000, during the  
836 fiscal year ending June 30, 2012.

837 Sec. 67. (*Effective July 1, 2011*) The sum of \$100,000 of the amount  
838 appropriated to the Department of Environmental Protection, in the  
839 Emergency Spill Response Account, in section 11 of public act 09-3 of  
840 the June special session, as amended by section 58 of public act 09-6 of



841 the September special session, sections 3 and 20 of public act 09-7 of  
842 the September special session, section 9 of public act 09-1 of the  
843 December special session, section 1 of public act 10-3, section 1 of  
844 public act 10-179 and section 3 of public act 10-2 of the June special  
845 session shall not lapse on June 30, 2011, and such funds shall be  
846 available for a grant to the West River Tide Gate Habitat Restoration  
847 Project in New Haven during the fiscal year ending June 30, 2012.

848       Sec. 68. (*Effective July 1, 2011*) The sum of \$313,181 of the amount  
849 appropriated in section 1 of this act to the Department of Education,  
850 for Regional Education Services, for each of the fiscal years ending  
851 June 30, 2012, and June 30, 2013, shall be made available in each of said  
852 years for an alternative route to certification program.

853       Sec. 69. (*Effective July 1, 2011*) Up to \$20,000 of the amount  
854 appropriated in section 1 of this act to the Department of Education,  
855 for Health and Welfare Services Pupils Private Schools, for each of the  
856 fiscal years ending June 30, 2012, and June 30, 2013, shall be made  
857 available in each of said years to conduct an evaluation of the health  
858 services delivered to students in both public and private not-for-profit  
859 schools.

860       Sec. 70. (*Effective July 1, 2011*) Up to \$200,000 of the amount  
861 appropriated in section 1 of this act to the Department of Education,  
862 for School Accountability, for each of the fiscal years ending June 30,  
863 2012, and June 30, 2013, shall be made available in each of said years to  
864 fund PSAT examinations for students in DRG 1, the state's technical  
865 high schools, and the Ansonia, Coventry, East Hartford, Putnam and  
866 Stamford school districts.

867       Sec. 71. (*Effective July 1, 2011*) Up to \$100,000 of the amount  
868 appropriated in section 1 of this act to the Department of Education,  
869 for After School Program, for each of the fiscal years ending June 30,  
870 2012, and June 30, 2013, shall be made available in each of said years as  
871 follows: Up to \$50,000 to the Plainville school district, up to \$25,000 to  
872 the Thompson school district and up to \$25,000 to the Montville school

873 district.

874 Sec. 72. (*Effective July 1, 2011*) Up to \$1,200,000 of the amount  
875 appropriated in section 1 of this act to the Department of Education,  
876 for Headstart - Early Childhood Link, for each of the fiscal years  
877 ending June 30, 2012, and June 30, 2013, shall be made available in each  
878 of said years for a grant to Action for Bridgeport Community  
879 Development, Inc. for its Total Learning Initiative.

880 Sec. 73. (*Effective July 1, 2011*) Up to \$481,000 of the amount  
881 appropriated in section 1 of this act to the Department of Education,  
882 for Interdistrict Cooperative, for each of the fiscal years ending June 30,  
883 2012, and June 30, 2013, shall be made available in each of said years as  
884 follows: Up to \$331,000 to the Sound School in New Haven and up to  
885 \$150,000 to the Bristol-Plymouth Regional Technical School for an  
886 abuse education program.

887 Sec. 74. (*Effective from passage*) On or before July 1, 2011, the  
888 Department of Children and Families and the Judicial Department  
889 shall enter into a memorandum of understanding to effect the  
890 appropriate transfer of funding and services between said agencies for  
891 children on parole for the fiscal years ending June 30, 2012, and June  
892 30, 2013.

893 Sec. 75. Section 12-211a of the general statutes is repealed and the  
894 following is substituted in lieu thereof (*Effective from passage and*  
895 *applicable to calendar years commencing on or after January 1, 2011*):

896 (a) Notwithstanding any provision of the general statutes, and  
897 except as provided in section 38a-88a and subsection (b) of this section,  
898 the amount of tax credit or credits otherwise allowable against the tax  
899 imposed under this chapter for any [income] calendar year shall not  
900 exceed [seventy] thirty per cent of the amount of tax due from such  
901 taxpayer under this chapter with respect to such [income] calendar  
902 year of the taxpayer prior to the application of such credit or credits.

903 (b) (1) For a calendar year commencing on or after January 1, 2011,  
 904 and prior to January 1, 2013, the amount of tax credit or credits  
 905 otherwise allowable against the tax imposed under this chapter for  
 906 such calendar year may exceed the amount specified in subsection (a)  
 907 of this section only by the amount computed under subparagraph (A)  
 908 of subdivision (2) of this subsection, provided in no event may the  
 909 amount of tax credit or credits otherwise allowable against the tax  
 910 imposed under this chapter for such calendar year exceed one hundred  
 911 per cent of the amount of tax due from such taxpayer under this  
 912 chapter with respect to such calendar year of the taxpayer prior to the  
 913 application of such credit or credits.

914 (2) (A) The taxpayer's average monthly net employee gain for a  
 915 calendar year shall be multiplied by six thousand dollars.

916 (B) The taxpayer's average monthly net employee gain for a  
 917 calendar year shall be computed as follows: For each month in the  
 918 calendar year, the taxpayer shall subtract from the number of its  
 919 employees in this state on the last day of such month the number of its  
 920 employees in this state on the first day of the calendar year. The  
 921 taxpayer shall total the differences for the twelve months in the  
 922 calendar year, and such total, when divided by twelve, shall be the  
 923 taxpayer's average monthly net employee gain for the calendar year.  
 924 For purposes of this computation, only employees who are required to  
 925 work at least thirty-five hours per week and only employees who were  
 926 not employed in this state by a related person, as defined in section 12-  
 927 217ii, as amended by this act, within the twelve months prior to the  
 928 first day of the calendar year may be taken into account in computing  
 929 the number of employees.

930 (C) If the taxpayer's average monthly net employee gain is zero or  
 931 less than zero, the taxpayer may not exceed the thirty per cent limit  
 932 imposed under subsection (a) of this section.

933 Sec. 76. Subsection (b) of section 12-214 of the general statutes is  
 934 repealed and the following is substituted in lieu thereof (*Effective from*

935 *passage and applicable to income years commencing on or after January 1,*  
936 *2011):*

937       (b) (1) With respect to income years commencing on or after January  
938 1, 1989, and prior to January 1, 1992, any company subject to the tax  
939 imposed in accordance with subsection (a) of this section shall pay, for  
940 each such income year, an additional tax in an amount equal to twenty  
941 per cent of the tax calculated under said subsection (a) for such income  
942 year, without reduction of the tax so calculated by the amount of any  
943 credit against such tax. The additional amount of tax determined  
944 under this subsection for any income year shall constitute a part of the  
945 tax imposed by the provisions of said subsection (a) and shall become  
946 due and be paid, collected and enforced as provided in this chapter.

947       (2) With respect to income years commencing on or after January 1,  
948 1992, and prior to January 1, 1993, any company subject to the tax  
949 imposed in accordance with subsection (a) of this section shall pay, for  
950 each such income year, an additional tax in an amount equal to ten per  
951 cent of the tax calculated under said subsection (a) for such income  
952 year, without reduction of the tax so calculated by the amount of any  
953 credit against such tax. The additional amount of tax determined  
954 under this subsection for any income year shall constitute a part of the  
955 tax imposed by the provisions of said subsection (a) and shall become  
956 due and be paid, collected and enforced as provided in this chapter.

957       (3) With respect to income years commencing on or after January 1,  
958 2003, and prior to January 1, 2004, any company subject to the tax  
959 imposed in accordance with subsection (a) of this section shall pay, for  
960 each such income year, an additional tax in an amount equal to twenty  
961 per cent of the tax calculated under said subsection (a) for such income  
962 year, without reduction of the tax so calculated by the amount of any  
963 credit against such tax. The additional amount of tax determined  
964 under this subsection for any income year shall constitute a part of the  
965 tax imposed by the provisions of said subsection (a) and shall become  
966 due and be paid, collected and enforced as provided in this chapter.

967       (4) With respect to income years commencing on or after January 1,  
968       2004, and prior to January 1, 2005, any company subject to the tax  
969       imposed in accordance with subsection (a) of this section shall pay, for  
970       each such income year, an additional tax in an amount equal to  
971       twenty-five per cent of the tax calculated under said subsection (a) for  
972       such income year, without reduction of the tax so calculated by the  
973       amount of any credit against such tax, except that any company that  
974       pays the minimum tax of two hundred fifty dollars under section 12-  
975       219 or 12-223c for such income year shall not be subject to the  
976       additional tax imposed by this subdivision. The additional amount of  
977       tax determined under this subdivision for any income year shall  
978       constitute a part of the tax imposed by the provisions of said  
979       subsection (a) and shall become due and be paid, collected and  
980       enforced as provided in this chapter.

981       (5) With respect to income years commencing on or after January 1,  
982       2006, and prior to January 1, 2007, any company subject to the tax  
983       imposed in accordance with subsection (a) of this section shall pay,  
984       except when the tax so calculated is equal to two hundred fifty dollars,  
985       for each such income year, an additional tax in an amount equal to  
986       twenty per cent of the tax calculated under said subsection (a) for such  
987       income year, without reduction of the tax so calculated by the amount  
988       of any credit against such tax. The additional amount of tax  
989       determined under this subsection for any income year shall constitute  
990       a part of the tax imposed by the provisions of said subsection (a) and  
991       shall become due and be paid, collected and enforced as provided in  
992       this chapter.

993       (6) (A) With respect to income years commencing on or after  
994       January 1, 2009, and prior to January 1, 2012, any company subject to  
995       the tax imposed in accordance with subsection (a) of this section shall  
996       pay, for each such income year, except when the tax so calculated is  
997       equal to two hundred fifty dollars, an additional tax in an amount  
998       equal to ten per cent of the tax calculated under said subsection (a) for  
999       such income year, without reduction of the tax so calculated by the

1000 amount of any credit against such tax. The additional amount of tax  
1001 determined under this subsection for any income year shall constitute  
1002 a part of the tax imposed by the provisions of said subsection (a) and  
1003 shall become due and be paid, collected and enforced as provided in  
1004 this chapter.

1005 (B) Any company whose gross income for the income year was less  
1006 than one hundred million dollars shall not be subject to the additional  
1007 tax imposed under subparagraph (A) of this subdivision. This  
1008 exception shall not apply to companies filing a combined return for the  
1009 income year under section 12-223a or a unitary return under  
1010 subsection (d) of section 12-218d.

1011 (7) (A) With respect to income years commencing on or after  
1012 January 1, 2012, and prior to January 1, 2014, any company subject to  
1013 the tax imposed in accordance with subsection (a) of this section shall  
1014 pay, for each such income year, except when the tax so calculated is  
1015 equal to two hundred fifty dollars, an additional tax in an amount  
1016 equal to twenty per cent of the tax calculated under said subsection (a)  
1017 for such income year, without reduction of the tax so calculated by the  
1018 amount of any credit against such tax. The additional amount of tax  
1019 determined under this subsection for any income year shall constitute  
1020 a part of the tax imposed by the provisions of said subsection (a) and  
1021 shall become due and be paid, collected and enforced as provided in  
1022 this chapter.

1023 (B) Any company whose gross income for the income year was less  
1024 than one hundred million dollars shall not be subject to the additional  
1025 tax imposed under subparagraph (A) of this subdivision. This  
1026 exception shall not apply to companies filing a combined return for the  
1027 income year under section 12-223a or a unitary return under  
1028 subsection (d) of section 12-218d.

1029 Sec. 77. Subsections (c) to (e), inclusive, of section 12-217jj of the  
1030 general statutes are repealed and the following is substituted in lieu  
1031 thereof (*Effective from passage and applicable to income years commencing*

1032 on or after January 1, 2011):

1033 (c) No eligible production company incurring an amount of  
 1034 production expenses or costs that qualifies for such credit shall be  
 1035 eligible for such credit unless on or after January 1, 2010, such  
 1036 company conducts (1) not less than [twenty-five] fifty per cent of  
 1037 principal photography days within the state, or (2) expends not less  
 1038 than fifty per cent of postproduction costs within the state, or (3)  
 1039 expends not less than one million dollars of postproduction costs  
 1040 within the state.

1041 (d) (1) For income years commencing on or after January 1, 2009, but  
 1042 prior to January 1, 2010, fifty per cent of production expenses or costs  
 1043 shall be counted toward such credit when incurred outside the state  
 1044 and used within the state, and one hundred per cent of such expenses  
 1045 or costs shall be counted toward such credit when incurred within the  
 1046 state and used within the state.

1047 (2) For income years commencing on or after January 1, 2010, no  
 1048 expenses or costs incurred outside the state and used within the state  
 1049 shall be eligible for a credit, and one hundred per cent of such  
 1050 expenses or costs shall be counted toward such credit when incurred  
 1051 within the state and used within the state.

1052 (e) (1) On and after July 1, 2006, and for income years commencing  
 1053 on or after January 1, 2006, any credit allowed pursuant to this  
 1054 [subsection] section may be sold, assigned or otherwise transferred, in  
 1055 whole or in part, to one or more taxpayers, provided (A) no credit,  
 1056 after issuance, may be sold, assigned or otherwise transferred, in  
 1057 whole or in part, more than three times, (B) in the case of a credit  
 1058 allowed for the income year commencing on or after January 1, 2011,  
 1059 and prior to January 1, 2012, any entity that is not subject to tax under  
 1060 chapter 207 or this chapter may transfer not more than fifty per cent of  
 1061 such credit in any one income year, and (C) in the case of a credit  
 1062 allowed for an income year commencing on or after January 1, 2012,  
 1063 any entity that is not subject to tax under chapter 207 or this chapter

1064 may transfer not more than twenty-five per cent of such credit in any  
1065 one income year.

1066 (2) Notwithstanding the provisions of subdivision (1) of this  
1067 subsection, any qualified production that is created in whole or in  
1068 significant part, as determined by the Commissioner of Economic and  
1069 Community Development, at a qualified production facility shall not  
1070 be subject to the limitations of subparagraph (B) or (C) of said  
1071 subdivision (1). For purposes of this subdivision, "qualified production  
1072 facility" means a facility (A) located in this state, (B) intended for film,  
1073 television or digital media production, and (C) that has had a  
1074 minimum investment of three million dollars, or less if the  
1075 commissioner determines such facility otherwise qualifies.

1076 Sec. 78. Section 12-217zz of the general statutes is repealed and the  
1077 following is substituted in lieu thereof (*Effective from passage and*  
1078 *applicable to income years commencing on or after January 1, 2011*):

1079 (a) Notwithstanding any other provision of law, and except as  
1080 otherwise provided in subsection (b) of this section, the amount of tax  
1081 credit or credits otherwise allowable against the tax imposed under  
1082 this chapter for any income year shall not exceed seventy per cent of  
1083 the amount of tax due from such taxpayer under this chapter with  
1084 respect to such income year of the taxpayer prior to the application of  
1085 such credit or credits.

1086 (b) (1) For an income year commencing on or after January 1, 2011,  
1087 and prior to January 1, 2013, the amount of tax credit or credits  
1088 otherwise allowable against the tax imposed under this chapter for  
1089 such income year may exceed the amount specified in subsection (a) of  
1090 this section only by the amount computed under subparagraph (A) of  
1091 subdivision (2) of this subsection, provided in no event may the  
1092 amount of tax credit or credits otherwise allowable against the tax  
1093 imposed under this chapter for such income year exceed one hundred  
1094 per cent of the amount of tax due from such taxpayer under this  
1095 chapter with respect to such income year of the taxpayer prior to the



1096 application of such credit or credits.

1097 (2) (A) The taxpayer's average monthly net employee gain for an  
 1098 income year shall be multiplied by six thousand dollars.

1099 (B) The taxpayer's average monthly net employee gain for an  
 1100 income year shall be computed as follows: For each month in the  
 1101 taxpayer's income year, the taxpayer shall subtract from the number of  
 1102 its employees in this state on the last day of such month the number of  
 1103 its employees in this state on the first day of its income year. The  
 1104 taxpayer shall total the differences for the twelve months in such  
 1105 income year, and such total, when divided by twelve, shall be the  
 1106 taxpayer's average monthly net employee gain for the income year. For  
 1107 purposes of this computation, only employees who are required to  
 1108 work at least thirty-five hours per week and only employees who were  
 1109 not employed in this state by a related person, as defined in section 12-  
 1110 217ii, as amended by this act, within the twelve months prior to the  
 1111 first day of the income year may be taken into account in computing  
 1112 the number of employees.

1113 (C) If the taxpayer's average monthly net employee gain is zero or  
 1114 less than zero, the taxpayer may not exceed the seventy per cent limit  
 1115 imposed under subsection (a) of this section.

1116 Sec. 79. Subsection (b) of section 12-219 of the general statutes is  
 1117 repealed and the following is substituted in lieu thereof (*Effective from*  
 1118 *passage and applicable to income years commencing on or after January 1,*  
 1119 *2011*):

1120 (b) (1) With respect to income years commencing on or after January  
 1121 1, 1989, and prior to January 1, 1992, the additional tax imposed on any  
 1122 company and calculated in accordance with subsection (a) of this  
 1123 section shall, for each such income year, except when the tax so  
 1124 calculated is equal to two hundred fifty dollars, be increased by adding  
 1125 thereto an amount equal to twenty per cent of the additional tax so  
 1126 calculated for such income year, without reduction of the additional

1127 tax so calculated by the amount of any credit against such tax. The  
1128 increased amount of tax payable by any company under this section,  
1129 as determined in accordance with this subsection, shall become due  
1130 and be paid, collected and enforced as provided in this chapter.

1131 (2) With respect to income years commencing on or after January 1,  
1132 1992, and prior to January 1, 1993, the additional tax imposed on any  
1133 company and calculated in accordance with subsection (a) of this  
1134 section shall, for each such income year, except when the tax so  
1135 calculated is equal to two hundred fifty dollars, be increased by adding  
1136 thereto an amount equal to ten per cent of the additional tax so  
1137 calculated for such income year, without reduction of the tax so  
1138 calculated by the amount of any credit against such tax. The increased  
1139 amount of tax payable by any company under this section, as  
1140 determined in accordance with this subsection, shall become due and  
1141 be paid, collected and enforced as provided in this chapter.

1142 (3) With respect to income years commencing on or after January 1,  
1143 2003, and prior to January 1, 2004, the additional tax imposed on any  
1144 company and calculated in accordance with subsection (a) of this  
1145 section shall, for each such income year, be increased by adding  
1146 thereto an amount equal to twenty per cent of the additional tax so  
1147 calculated for such income year, without reduction of the tax so  
1148 calculated by the amount of any credit against such tax. The increased  
1149 amount of tax payable by any company under this section, as  
1150 determined in accordance with this subsection, shall become due and  
1151 be paid, collected and enforced as provided in this chapter.

1152 (4) With respect to income years commencing on or after January 1,  
1153 2004, and prior to January 1, 2005, the additional tax imposed on any  
1154 company and calculated in accordance with subsection (a) of this  
1155 section shall, for each such income year, be increased by adding  
1156 thereto an amount equal to twenty-five per cent of the additional tax so  
1157 calculated for such income year, without reduction of the tax so  
1158 calculated by the amount of any credit against such tax, except that

1159 any company that pays the minimum tax of two hundred fifty dollars  
1160 under this section or section 12-223c for such income year shall not be  
1161 subject to such additional tax. The increased amount of tax payable by  
1162 any company under this subdivision, as determined in accordance  
1163 with this subsection, shall become due and be paid, collected and  
1164 enforced as provided in this chapter.

1165 (5) With respect to income years commencing on or after January 1,  
1166 2006, and prior to January 1, 2007, the additional tax imposed on any  
1167 company and calculated in accordance with subsection (a) of this  
1168 section shall, for each such income year, except when the tax so  
1169 calculated is equal to two hundred fifty dollars, be increased by adding  
1170 thereto an amount equal to twenty per cent of the additional tax so  
1171 calculated for such income year, without reduction of the tax so  
1172 calculated by the amount of any credit against such tax. The increased  
1173 amount of tax payable by any company under this section, as  
1174 determined in accordance with this subsection, shall become due and  
1175 be paid, collected and enforced as provided in this chapter.

1176 (6) (A) With respect to income years commencing on or after  
1177 January 1, 2009, and prior to January 1, 2012, the additional tax  
1178 imposed on any company and calculated in accordance with  
1179 subsection (a) of this section shall, for each such income year, except  
1180 when the tax so calculated is equal to two hundred fifty dollars, be  
1181 increased by adding thereto an amount equal to ten per cent of the  
1182 additional tax so calculated for such income year, without reduction of  
1183 the tax so calculated by the amount of any credit against such tax. The  
1184 increased amount of tax payable by any company under this section,  
1185 as determined in accordance with this subsection, shall become due  
1186 and be paid, collected and enforced as provided in this chapter.

1187 (B) Any company whose gross income for the income year was less  
1188 than one hundred million dollars shall not be subject to the additional  
1189 tax imposed under subparagraph (A) of this subdivision. This  
1190 exception shall not apply to companies filing a combined return for the

1191 income year under section 12-223a or a unitary return under  
1192 subsection (d) of section 12-218d.

1193 (7) (A) With respect to income years commencing on or after  
1194 January 1, 2012, and prior to January 1, 2014, the additional tax  
1195 imposed on any company and calculated in accordance with  
1196 subsection (a) of this section shall, for each such income year, except  
1197 when the tax so calculated is equal to two hundred fifty dollars, be  
1198 increased by adding thereto an amount equal to twenty per cent of the  
1199 additional tax so calculated for such income year, without reduction of  
1200 the tax so calculated by the amount of any credit against such tax. The  
1201 increased amount of tax payable by any company under this section,  
1202 as determined in accordance with this subsection, shall become due  
1203 and be paid, collected and enforced as provided in this chapter.

1204 (B) Any company whose gross income for the income year was less  
1205 than one hundred million dollars shall not be subject to the additional  
1206 tax imposed under subparagraph (A) of this subdivision. This  
1207 exception shall not apply to companies filing a combined return for the  
1208 income year under section 12-223a or a unitary return under  
1209 subsection (d) of section 12-218d.

1210 Sec. 80. Section 12-296 of the general statutes is repealed and the  
1211 following is substituted in lieu thereof (*Effective July 1, 2011, and*  
1212 *applicable to sales occurring on or after said date*):

1213 A tax is imposed on all cigarettes held in this state by any person for  
1214 sale, said tax to be at the rate of one hundred [fifty] seventy mills for  
1215 each cigarette and the payment thereof shall be for the account of the  
1216 purchaser or consumer of such cigarettes and shall be evidenced by the  
1217 affixing of stamps to the packages containing the cigarettes as  
1218 provided in this chapter.

1219 Sec. 81. Section 12-316 of the general statutes is repealed and the  
1220 following is substituted in lieu thereof (*Effective July 1, 2011, and*  
1221 *applicable to sales occurring on or after said date*):

1222 A tax is hereby imposed at the rate of one hundred [fifty] seventy  
 1223 mills for each cigarette upon the storage or use within this state of any  
 1224 unstamped cigarettes in the possession of any person other than a  
 1225 licensed distributor or dealer, or a carrier for transit from without this  
 1226 state to a licensed distributor or dealer within this state. Any person,  
 1227 including distributors, dealers, carriers, warehousemen and  
 1228 consumers, last having possession of unstamped cigarettes in this state  
 1229 shall be liable for the tax on such cigarettes if such cigarettes are  
 1230 unaccounted for in transit, storage or otherwise, and in such event a  
 1231 presumption shall exist for the purpose of taxation that such cigarettes  
 1232 were used and consumed in Connecticut.

1233 Sec. 82. (*Effective from passage*) (a) An excise tax is hereby imposed  
 1234 upon each distributor and each dealer, as each are defined in section  
 1235 12-285 of the general statutes and licensed pursuant to chapter 214 of  
 1236 the general statutes, in the amount of twenty mills per cigarette, as  
 1237 defined in said section 12-285, in such distributor's or such dealer's  
 1238 inventory as of the close of business on June 30, 2011, or, if the business  
 1239 closes after eleven fifty-nine o'clock p.m. on such date, at eleven fifty-  
 1240 nine o'clock p.m. on such date.

1241 (b) Each such licensed distributor or dealer shall, not later than  
 1242 August 15, 2011, file with the Commissioner of Revenue Services, on  
 1243 forms prescribed by said commissioner, a report that shows the  
 1244 number of cigarettes in inventory as of the close of business on June 30,  
 1245 2011, or, if the business closes after eleven fifty-nine o'clock p.m. on  
 1246 such date, at eleven fifty-nine o'clock p.m. on such date, upon which  
 1247 inventory the tax under subsection (a) of this section shall be imposed.  
 1248 The tax shall be due and payable on the due date of such report. If any  
 1249 distributor or dealer required to file a report pursuant to this section  
 1250 fails to file such report on or before August 15, 2011, the commissioner  
 1251 shall make an estimate of the number of cigarettes in such distributor's  
 1252 or dealer's inventory as of the close of business on June 30, 2011, based  
 1253 upon any information that is in the commissioner's possession or that  
 1254 may come into the commissioner's possession. The provisions of

chapter 214 of the general statutes pertaining to failure to file returns, examination of returns by the commissioner, the issuance of deficiency assessments or assessments where no return has been filed, the collection of tax, the imposition of penalties and the accrual of interest shall apply to the distributors and dealers required to pay the tax imposed under this section. Failure of any distributor or dealer to file such report when due shall be sufficient reason to revoke such distributor's or dealer's license under the provisions of said chapter 214 and to revoke any other state license or permit issued by the Department of Revenue Services and held by such distributor or dealer. If, in the discretion of the commissioner, the enforcement of this section would otherwise be adversely affected, the commissioner shall not renew the dealer's license of any dealer who fails to file such report, or the distributor's license of any distributor who fails to file such report, until such report is filed.

Sec. 83. Subsection (a) of section 12-330c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales occurring on or after said date*):

(a) (1) A tax is imposed on all untaxed tobacco products held in this state by any person. Except as otherwise provided in subdivision (2) of this subsection with respect to the rate of tax on snuff tobacco products, the tax shall be imposed at the rate of [twenty-seven and one-half] fifty per cent of the wholesale sales price of such products.

(2) The tax shall be imposed on snuff tobacco products, on the net weight as listed by the manufacturer, as follows: [Fifty-five cents] One dollar per ounce of snuff and a proportionate tax at the like rate on all fractional parts of an ounce of snuff.

Sec. 84. Subsection (g) of section 12-391 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to estates of decedents dying on or after January 1, 2011*):

1286 (g) (1) With respect to the estates of decedents dying on or after  
1287 January 1, 2005, but prior to January 1, 2010, the tax based on the  
1288 Connecticut taxable estate shall be as provided in the following  
1289 schedule:

T1314	Amount of Connecticut	
T1315	Taxable Estate	Rate of Tax
T1316	Not over \$2,000,000	None
T1317	Over \$2,000,000	
T1318	but not over \$2,100,000	5.085% of the excess over \$0
T1319	Over \$2,100,000	\$106,800 plus 8% of the excess
T1320	but not over \$2,600,000	over \$2,100,000
T1321	Over \$2,600,000	\$146,800 plus 8.8% of the excess
T1322	but not over \$3,100,000	over \$2,600,000
T1323	Over \$3,100,000	\$190,800 plus 9.6% of the excess
T1324	but not over \$3,600,000	over \$3,100,000
T1325	Over \$3,600,000	\$238,800 plus 10.4% of the excess
T1326	but not over \$4,100,000	over \$3,600,000
T1327	Over \$4,100,000	\$290,800 plus 11.2% of the excess
T1328	but not over \$5,100,000	over \$4,100,000
T1329	Over \$5,100,000	\$402,800 plus 12% of the excess
T1330	but not over \$6,100,000	over \$5,100,000
T1331	Over \$6,100,000	\$522,800 plus 12.8% of the excess
T1332	but not over \$7,100,000	over \$6,100,000
T1333	Over \$7,100,000	\$650,800 plus 13.6% of the excess
T1334	but not over \$8,100,000	over \$7,100,000
T1335	Over \$8,100,000	\$786,800 plus 14.4% of the excess
T1336	but not over \$9,100,000	over \$8,100,000
T1337	Over \$9,100,000	\$930,800 plus 15.2% of the excess
T1338	but not over \$10,100,000	over \$9,100,000
T1339	Over \$10,100,000	\$1,082,800 plus 16% of the excess
T1340		over \$10,100,000

1290 (2) With respect to the estates of decedents dying on or after January  
 1291 1, 2010, but prior to January 1, 2011, the tax based on the Connecticut  
 1292 taxable estate shall be as provided in the following schedule:

T1341	Amount of Connecticut	
T1342	Taxable Estate	Rate of Tax
T1343	Not over \$3,500,000	None
T1344	Over \$3,500,000	7.2% of the excess
T1345	but not over \$3,600,000	over \$3,500,000
T1346	Over \$3,600,000	\$7,200 plus 7.8% of the excess
T1347	but not over \$4,100,000	over \$3,600,000
T1348	Over \$4,100,000	\$46,200 plus 8.4% of the excess
T1349	but not over \$5,100,000	over \$4,100,000
T1350	Over \$5,100,000	\$130,200 plus 9.0% of the excess
T1351	but not over \$6,100,000	over \$5,100,000
T1352	Over \$6,100,000	\$220,200 plus 9.6% of the excess
T1353	but not over \$7,100,000	over \$6,100,000
T1354	Over \$7,100,000	\$316,200 plus 10.2% of the excess
T1355	but not over \$8,100,000	over \$7,100,000
T1356	Over \$8,100,000	\$418,200 plus 10.8% of the excess
T1357	but not over \$9,100,000	over \$8,100,000
T1358	Over \$9,100,000	\$526,200 plus 11.4% of the excess
T1359	but not over \$10,100,000	over \$9,100,000
T1360	Over \$10,100,000	\$640,200 plus 12% of the excess
T1361		over \$10,100,000

1293 (3) With respect to the estates of decedents dying on or after January  
 1294 1, 2011, the tax based on the Connecticut taxable estate shall be as  
 1295 provided in the following schedule:

T1362	<u>Amount of Connecticut</u>	
T1363	<u>Taxable Estate</u>	<u>Rate of Tax</u>
T1364	<u>Not over \$2,000,000</u>	<u>None</u>



T1365	<u>Over \$2,000,000</u>	<u>7.2% of the excess</u>
T1366	<u>but not over \$3,600,000</u>	<u>over \$2,000,000</u>
T1367	<u>Over \$3,600,000</u>	<u>\$115,200 plus 7.8% of the excess</u>
T1368	<u>but not over \$4,100,000</u>	<u>over \$3,600,000</u>
T1369	<u>Over \$4,100,000</u>	<u>\$154,200 plus 8.4% of the excess</u>
T1370	<u>but not over \$5,100,000</u>	<u>over \$4,100,000</u>
T1371	<u>Over \$5,100,000</u>	<u>\$238,200 plus 9.0% of the excess</u>
T1372	<u>but not over \$6,100,000</u>	<u>over \$5,100,000</u>
T1373	<u>Over \$6,100,000</u>	<u>\$328,200 plus 9.6% of the excess</u>
T1374	<u>but not over \$7,100,000</u>	<u>over \$6,100,000</u>
T1375	<u>Over \$7,100,000</u>	<u>\$424,200 plus 10.2% of the excess</u>
T1376	<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
T1377	<u>Over \$8,100,000</u>	<u>\$526,200 plus 10.8% of the excess</u>
T1378	<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
T1379	<u>Over \$9,100,000</u>	<u>\$634,200 plus 11.4% of the excess</u>
T1380	<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
T1381	<u>Over \$10,100,000</u>	<u>\$748,200 plus 12% of the excess</u>
T1382		<u>over \$10,100,000</u>

1296 Sec. 85. Subdivision (3) of subsection (b) of section 12-392 of the  
 1297 general statutes is repealed and the following is substituted in lieu  
 1298 thereof (*Effective from passage and applicable to estates of decedents dying on*  
 1299 *or after January 1, 2011*):

1300 (3) (A) A tax return shall be filed, in the case of every decedent who  
 1301 died prior to January 1, 2005, and at the time of death was (i) a resident  
 1302 of this state, or (ii) a nonresident of this state whose gross estate  
 1303 includes any real property situated in this state or tangible personal  
 1304 property having an actual situs in this state, whenever the personal  
 1305 representative of the estate is required by the laws of the United States  
 1306 to file a federal estate tax return.

1307 (B) A tax return shall be filed, in the case of every decedent who dies  
 1308 on or after January 1, 2005, but prior to January 1, 2010, and at the time  
 1309 of death was (i) a resident of this state, or (ii) a nonresident of this state

1310 whose gross estate includes any real property situated in this state or  
1311 tangible personal property having an actual situs in this state. If the  
1312 decedent's Connecticut taxable estate is over two million dollars, such  
1313 tax return shall be filed with the Commissioner of Revenue Services  
1314 and a copy of such return shall be filed with the court of probate for  
1315 the district within which the decedent resided at the date of his or her  
1316 death or, if the decedent died a nonresident of this state, the court of  
1317 probate for the district within which such real property or tangible  
1318 personal property is situated. If the decedent's Connecticut taxable  
1319 estate is two million dollars or less, such return shall be filed with the  
1320 court of probate for the district within which the decedent resided at  
1321 the date of his or her death or, if the decedent died a nonresident of  
1322 this state, the court of probate for the district within which such real  
1323 property or tangible personal property is situated, and no such return  
1324 shall be filed with the Commissioner of Revenue Services. The judge of  
1325 probate for the district in which such return is filed shall review each  
1326 such return and shall issue a written opinion to the estate  
1327 representative in each case in which the judge determines that the  
1328 estate is not subject to tax under this chapter.

1329 (C) A tax return shall be filed, in the case of every decedent who  
1330 dies on or after January 1, 2010, but prior to January 1, 2011, and at the  
1331 time of death was (i) a resident of this state, or (ii) a nonresident of this  
1332 state whose gross estate includes any real property situated in this  
1333 state or tangible personal property having an actual situs in this state.  
1334 If the decedent's Connecticut taxable estate is over three million five  
1335 hundred thousand dollars, such tax return shall be filed with the  
1336 Commissioner of Revenue Services and a copy of such return shall be  
1337 filed with the court of probate for the district within which the  
1338 decedent resided at the date of his or her death or, if the decedent died  
1339 a nonresident of this state, the court of probate for the district within  
1340 which such real property or tangible personal property is situated. If  
1341 the decedent's Connecticut taxable estate is three million five hundred  
1342 thousand dollars or less, such return shall be filed with the court of  
1343 probate for the district within which the decedent resided at the date

1344 of his or her death or, if the decedent died a nonresident of this state,  
 1345 the court of probate for the district within which such real property or  
 1346 tangible personal property is situated, and no such return shall be filed  
 1347 with the Commissioner of Revenue Services. The judge of probate for  
 1348 the district in which such return is filed shall review each such return  
 1349 and shall issue a written opinion to the estate representative in each  
 1350 case in which the judge determines that the estate is not subject to tax  
 1351 under this chapter.

1352 (D) A tax return shall be filed, in the case of every decedent who  
 1353 dies on or after January 1, 2011, and at the time of death was (i) a  
 1354 resident of this state, or (ii) a nonresident of this state whose gross  
 1355 estate includes any real property situated in this state or tangible  
 1356 personal property having an actual situs in this state. If the decedent's  
 1357 Connecticut taxable estate is over two million dollars, such tax return  
 1358 shall be filed with the Commissioner of Revenue Services and a copy  
 1359 of such return shall be filed with the court of probate for the district  
 1360 within which the decedent resided at the date of his or her death or, if  
 1361 the decedent died a nonresident of this state, the court of probate for  
 1362 the district within which such real property or tangible personal  
 1363 property is situated. If the decedent's Connecticut taxable estate is two  
 1364 million dollars or less, such return shall be filed with the court of  
 1365 probate for the district within which the decedent resided at the date  
 1366 of his or her death or, if the decedent died a nonresident of this state,  
 1367 the court of probate for the district within which such real property or  
 1368 tangible personal property is situated, and no such return shall be filed  
 1369 with the Commissioner of Revenue Services. The judge of probate for  
 1370 the district in which such return is filed shall review each such return  
 1371 and shall issue a written opinion to the estate representative in each  
 1372 case in which the judge determines that the estate is not subject to tax  
 1373 under this chapter.

1374 ~~[(D)]~~ (E) The duly authorized executor or administrator shall file the  
 1375 return. If there is more than one executor or administrator, the return  
 1376 shall be made jointly by all. If there is no executor or administrator

1377 appointed, qualified and acting, each person in actual or constructive  
1378 possession of any property of the decedent is constituted an executor  
1379 for purposes of the tax and shall make and file a return. If in any case  
1380 the executor is unable to make a complete return as to any part of the  
1381 gross estate, the executor shall provide all the information available to  
1382 him with respect to such property, including a full description, and the  
1383 name of every person holding a legal or beneficial interest in the  
1384 property. If the executor is unable to make a return as to any property,  
1385 each person holding a legal or equitable interest in such property shall,  
1386 upon notice from the commissioner, make a return as to that part of  
1387 the gross estate.

1388 [(E)] (F) On or before the last day of the month next succeeding each  
1389 calendar quarter, and commencing with the calendar quarter ending  
1390 September 30, 2005, each court of probate shall file with the  
1391 commissioner a report for the calendar quarter in such form as the  
1392 commissioner may prescribe. The report shall pertain to returns filed  
1393 with the court of probate during the calendar quarter.

1394 Sec. 86. Subsection (e) of section 12-398 of the general statutes is  
1395 repealed and the following is substituted in lieu thereof (*Effective from*  
1396 *passage and applicable to estates of decedents dying on or after January 1,*  
1397 *2011*):

1398 (e) Any person shall be entitled to a certificate of release of lien with  
1399 respect to the interest of the decedent in such real property, if either  
1400 the court of probate for the district within which the decedent resided  
1401 at the date of his death or, if the decedent died a nonresident of this  
1402 state, for the district within which real estate or tangible personal  
1403 property of the decedent is situated, or the Commissioner of Revenue  
1404 Services finds, upon evidence satisfactory to said court or said  
1405 commissioner, as the case may be, that payment of the tax imposed  
1406 under this chapter with respect to the interest of the decedent in such  
1407 real property is adequately assured, or that no tax imposed under this  
1408 chapter is due. If the decedent died prior to January 1, 2010, and such

1409 decedent's Connecticut taxable estate is two million dollars or less, or if  
 1410 the decedent died on or after January 1, 2010, but prior to January 1,  
 1411 2011, and such decedent's Connecticut taxable estate is three million  
 1412 five hundred thousand dollars or less, or if the decedent died on or  
 1413 after January 1, 2011, and such decedent's Connecticut taxable estate is  
 1414 two million dollars or less, the certificate of release of lien shall be  
 1415 issued by the court of probate. Such certificate may be recorded in the  
 1416 office of the town clerk of the town within which such real property is  
 1417 situated, and it shall be conclusive proof that such real property has  
 1418 been released from the operation of such lien. The commissioner may  
 1419 adopt regulations in accordance with the provisions of chapter 54 that  
 1420 establish procedures to be followed by a court of probate or by said  
 1421 commissioner, as the case may be, for issuing certificates of release of  
 1422 lien, and that establish the requirements and conditions that must be  
 1423 satisfied in order for a court of probate or for the commissioner, as the  
 1424 case may be, to find that the payment of such tax is adequately assured  
 1425 or that no tax imposed under this chapter is due.

1426 Sec. 87. Subsection (a) of section 12-642 of the general statutes is  
 1427 repealed and the following is substituted in lieu thereof (*Effective from*  
 1428 *passage and applicable to gifts made during calendar years commencing on or*  
 1429 *after January 1, 2011*):

1430 (a) (1) With respect to calendar years commencing prior to January  
 1431 1, 2001, the tax imposed by section 12-640 for the calendar year shall be  
 1432 at a rate of the taxable gifts made by the donor during the calendar  
 1433 year set forth in the following schedule:

T1383	Amount of Taxable Gifts	Rate of Tax
T1384	Not over \$25,000	1%
T1385	Over \$25,000	\$250, plus 2% of the excess
T1386	but not over \$50,000	over \$25,000
T1387	Over \$50,000	\$750, plus 3% of the excess
T1388	but not over \$75,000	over \$50,000

T1389	Over \$75,000	\$1,500, plus 4% of the excess
T1390	but not over \$100,000	over \$75,000
T1391	Over \$100,000	\$2,500, plus 5% of the excess
T1392	but not over \$200,000	over \$100,000
T1393	Over \$200,000	\$7,500, plus 6% of the excess
T1394		over \$200,000

1434       (2) With respect to the calendar years commencing January 1, 2001,  
1435       January 1, 2002, January 1, 2003, and January 1, 2004, the tax imposed  
1436       by section 12-640 for each such calendar year shall be at a rate of the  
1437       taxable gifts made by the donor during the calendar year set forth in  
1438       the following schedule:

T1395	Amount of Taxable Gifts	Rate of Tax
T1396	Over \$25,000	\$250, plus 2% of the excess
T1397	but not over \$50,000	over \$25,000
T1398	Over \$50,000	\$750, plus 3% of the excess
T1399	but not over \$75,000	over \$50,000
T1400	Over \$75,000	\$1,500, plus 4% of the excess
T1401	but not over \$100,000	over \$75,000
T1402	Over \$100,000	\$2,500, plus 5% of the excess
T1403	but not over \$675,000	over \$100,000
T1404	Over \$675,000	\$31,250, plus 6% of the excess
T1405		over \$675,000

1439       (3) With respect to Connecticut taxable gifts, as defined in section  
1440       12-643, made by a donor during a calendar year commencing on or  
1441       after January 1, 2005, but prior to January 1, 2010, including the  
1442       aggregate amount of all Connecticut taxable gifts made by the donor  
1443       during all calendar years commencing on or after January 1, 2005, but  
1444       prior to January 1, 2010, the tax imposed by section 12-640 for the  
1445       calendar year shall be at the rate set forth in the following schedule,  
1446       with a credit allowed against such tax for any tax previously paid to  
1447       this state pursuant to this subdivision:

T1406	Amount of Taxable Gifts	Rate of Tax
T1407	Not over \$2,000,000	None
T1408	Over \$2,000,000	
T1409	but not over \$2,100,000	5.085% of the excess over \$0
T1410	Over \$2,100,000	\$106,800 plus 8% of the excess
T1411	but not over \$2,600,000	over \$2,100,000
T1412	Over \$2,600,000	\$146,800 plus 8.8% of the excess
T1413	but not over \$3,100,000	over \$2,600,000
T1414	Over \$3,100,000	\$190,800 plus 9.6% of the excess
T1415	but not over \$3,600,000	over \$3,100,000
T1416	Over \$3,600,000	\$238,800 plus 10.4% of the excess
T1417	but not over \$4,100,000	over \$3,600,000
T1418	Over \$4,100,000	\$290,800 plus 11.2% of the excess
T1419	but not over \$5,100,000	over \$4,100,000
T1420	Over \$5,100,000	\$402,800 plus 12% of the excess
T1421	but not over \$6,100,000	over \$5,100,000
T1422	Over \$6,100,000	\$522,800 plus 12.8% of the excess
T1423	but not over \$7,100,000	over \$6,100,000
T1424	Over \$7,100,000	\$650,800 plus 13.6% of the excess
T1425	but not over \$8,100,000	over \$7,100,000
T1426	Over \$8,100,000	\$786,800 plus 14.4% of the excess
T1427	but not over \$9,100,000	over \$8,100,000
T1428	Over \$9,100,000	\$930,800 plus 15.2% of the excess
T1429	but not over \$10,100,000	over \$9,100,000
T1430	Over \$10,100,000	\$1,082,800 plus 16% of the excess
T1431		over \$10,100,000

1448 (4) With respect to Connecticut taxable gifts, as defined in section  
1449 12-643, made by a donor during a calendar year commencing on or  
1450 after January 1, 2010, but prior to January 1, 2011, including the  
1451 aggregate amount of all Connecticut taxable gifts made by the donor  
1452 during all calendar years commencing on or after January 1, 2005, the  
1453 tax imposed by section 12-640 for the calendar year shall be at the rate  
1454 set forth in the following schedule, with a credit allowed against such

1455 tax for any tax previously paid to this state pursuant to this  
1456 subdivision or pursuant to subdivision (3) of this subsection, provided  
1457 such credit shall not exceed the amount of tax imposed by this section:

T1432	Amount of Taxable Gifts	Rate of Tax
T1433	Not over \$3,500,000	None
T1434	Over \$3,500,000	7.2% of the excess
T1435	but not over \$3,600,000	over \$3,500,000
T1436	Over \$3,600,000	\$7,200 plus 7.8% of the excess
T1437	but not over \$4,100,000	over \$3,600,000
T1438	Over \$4,100,000	\$46,200 plus 8.4% of the excess
T1439	but not over \$5,100,000	over \$4,100,000
T1440	Over \$5,100,000	\$130,200 plus 9.0% of the excess
T1441	but not over \$6,100,000	over \$5,100,000
T1442	Over \$6,100,000	\$220,200 plus 9.6% of the excess
T1443	but not over \$7,100,000	over \$6,100,000
T1444	Over \$7,100,000	\$316,200 plus 10.2% of the excess
T1445	but not over \$8,100,000	over \$7,100,000
T1446	Over \$8,100,000	\$418,200 plus 10.8% of the excess
T1447	but not over \$9,100,000	over \$8,100,000
T1448	Over \$9,100,000	\$526,200 plus 11.4% of the excess
T1449	but not over \$10,100,000	over \$9,100,000
T1450	Over \$10,100,000	\$640,200 plus 12% of the excess
T1451		over \$10,100,000

1458 (5) With respect to Connecticut taxable gifts, as defined in section  
1459 12-643, made by a donor during a calendar year commencing on or  
1460 after January 1, 2011, including the aggregate amount of all  
1461 Connecticut taxable gifts made by the donor during all calendar years  
1462 commencing on or after January 1, 2005, the tax imposed by section 12-  
1463 640 for the calendar year shall be at the rate set forth in the following  
1464 schedule, with a credit allowed against such tax for any tax previously  
1465 paid to this state pursuant to this subdivision or pursuant to  
1466 subdivision (3) or (4) of this subsection, provided such credit shall not



1467 exceed the amount of tax imposed by this section:

T1452	<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
T1453	<u>Not over \$2,000,000</u>	<u>None</u>
T1454	<u>Over \$2,000,000</u>	<u>7.2% of the excess</u>
T1455	<u>but not over \$3,600,000</u>	<u>over \$2,000,000</u>
T1456	<u>Over \$3,600,000</u>	<u>\$115,200 plus 7.8% of the excess</u>
T1457	<u>but not over \$4,100,000</u>	<u>over \$3,600,000</u>
T1458	<u>Over \$4,100,000</u>	<u>\$154,200 plus 8.4% of the excess</u>
T1459	<u>but not over \$5,100,000</u>	<u>over \$4,100,000</u>
T1460	<u>Over \$5,100,000</u>	<u>\$238,200 plus 9.0% of the excess</u>
T1461	<u>but not over \$6,100,000</u>	<u>over \$5,100,000</u>
T1462	<u>Over \$6,100,000</u>	<u>\$328,200 plus 9.6% of the excess</u>
T1463	<u>but not over \$7,100,000</u>	<u>over \$6,100,000</u>
T1464	<u>Over \$7,100,000</u>	<u>\$424,200 plus 10.2% of the excess</u>
T1465	<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
T1466	<u>Over \$8,100,000</u>	<u>\$526,200 plus 10.8% of the excess</u>
T1467	<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
T1468	<u>Over \$9,100,000</u>	<u>\$634,200 plus 11.4% of the excess</u>
T1469	<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
T1470	<u>Over \$10,100,000</u>	<u>\$748,200 plus 12% of the excess</u>
T1471		<u>over \$10,100,000</u>

1468 Sec. 88. Subparagraph (I) of subdivision (37) of subsection (a) of  
 1469 section 12-407 of the general statutes is repealed and the following is  
 1470 substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales*  
 1471 *occurring on or after said date*):

1472 (I) Services to industrial, commercial or income-producing real  
 1473 property, including, but not limited to, such services as management,  
 1474 electrical, plumbing, painting and carpentry, [and excluding any such  
 1475 services rendered in the voluntary evaluation, prevention, treatment,  
 1476 containment or removal of hazardous waste, as defined in section  
 1477 22a-115, or other contaminants of air, water or soil,] provided

1478 income-producing property shall not include property used  
1479 exclusively for residential purposes in which the owner resides and  
1480 which contains no more than three dwelling units, or a housing facility  
1481 for low and moderate income families and persons owned or operated  
1482 by a nonprofit housing organization, as defined in subdivision (29) of  
1483 section 12-412;

1484       Sec. 89. Subparagraph (N) of subdivision (37) of subsection (a) of  
1485 section 12-407 of the general statutes is repealed and the following is  
1486 substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales*  
1487 *occurring on or after said date*):

1488       (N) Motor vehicle parking, including the provision of space, other  
1489 than metered space, in a lot having thirty or more spaces, excluding (i)  
1490 space in a seasonal parking lot provided by a person who is exempt  
1491 from taxation under this chapter pursuant to subdivision (1), (5) or (8)  
1492 of section 12-412, (ii) space in a parking lot owned or leased under the  
1493 terms of a lease of not less than ten years' duration and operated by an  
1494 employer for the exclusive use of its employees, [(iii) valet parking  
1495 provided at any airport, and (iv)] and (iii) space in  
1496 municipally-operated railroad parking facilities in municipalities  
1497 located within an area of the state designated as a severe  
1498 nonattainment area for ozone under the federal Clean Air Act or space  
1499 in a railroad parking facility in a municipality located within an area of  
1500 the state designated as a severe nonattainment area for ozone under  
1501 the federal Clean Air Act owned or operated by the state on or after  
1502 April 1, 2000;

1503       Sec. 90. Subparagraph (S) of subdivision (37) of subsection (a) of  
1504 section 12-407 of the general statutes is repealed and the following is  
1505 substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales*  
1506 *occurring on or after said date*):

1507       (S) Services of the agent of any person in relation to the sale of any  
1508 item of tangible personal property for such person under consignment,  
1509 exclusive of the services of a consignee selling works of art, as defined

1510 in subsection (b) of section 12-376c, or [articles of clothing or footwear  
1511 intended to be worn on or about the human body other than (i) any  
1512 special clothing or footwear primarily designed for athletic activity or  
1513 protective use and which is not normally worn except when used for  
1514 the athletic activity or protective use for which it was designed, and (ii)  
1515 jewelry, handbags, luggage, umbrellas, wallets, watches and similar  
1516 items carried on or about the human body but not worn on the body in  
1517 the manner characteristic of clothing intended for exemption under  
1518 subdivision (47) of section 12-412, under consignment, exclusive of]  
1519 services provided by an auctioneer;

1520 Sec. 91. Subparagraph (FF) of subdivision (37) of subsection (a) of  
1521 section 12-407 of the general statutes is repealed and the following is  
1522 substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales*  
1523 *occurring on or after said date*):

1524 (FF) Health and athletic club services, exclusive of (i) any such  
1525 services provided without any additional charge which are included in  
1526 any dues or initiation fees paid to any such club, which dues or fees  
1527 are subject to tax under section 12-543, and (ii) any such services  
1528 provided by a municipality or an organization that is described in  
1529 Section 501(c) of the Internal Revenue Code of 1986, or any subsequent  
1530 corresponding internal revenue code of the United States, as from time  
1531 to time amended, [, and (iii) yoga instruction provided at a yoga  
1532 studio.]

1533 Sec. 92. Subdivision (37) of subsection (a) of section 12-407 of the  
1534 general statutes is amended by adding subparagraphs (GG) to (NN),  
1535 inclusive, as follows (*Effective July 1, 2011, and applicable to sales*  
1536 *occurring on or after said date*):

1537 (NEW) (GG) Motor vehicle storage services, including storage of  
1538 motor homes, campers and camp trailers, other than the furnishing of  
1539 space as described in subparagraph (P) of subdivision (2) of subsection  
1540 (a) of section 12-407;

1541 (NEW) (HH) Packing and crating services, other than those  
1542 provided in connection with the sale of tangible personal property by  
1543 the retailer of such property;

1544 (NEW) (II) Motor vehicle towing and road services, other than  
1545 motor vehicle repair services;

1546 (NEW) (JJ) Intrastate transportation services provided by livery  
1547 services, including limousines, community cars or vans, with a driver.  
1548 Intrastate transportation services shall not include transportation by  
1549 taxicab, motor bus, ambulance or ambulette, scheduled public  
1550 transportation or services provided in connection with funerals;

1551 (NEW) (KK) Pet grooming and pet boarding services, except if such  
1552 services are provided as an integral part of professional veterinary  
1553 services, and pet obedience services;

1554 (NEW) (LL) Services in connection with a cosmetic medical  
1555 procedure. For purposes of this subparagraph, "cosmetic medical  
1556 procedure" means any medical procedure performed on an individual  
1557 that is directed at improving the individual's appearance and that does  
1558 not meaningfully promote the proper function of the body or prevent  
1559 or treat illness or disease. "Cosmetic medical procedure" includes, but  
1560 is not limited, to cosmetic surgery, hair transplants, cosmetic injections,  
1561 cosmetic soft tissue fillers, dermabrasion and chemical peel, laser hair  
1562 removal, laser skin resurfacing, laser treatment of leg veins, and  
1563 sclerotherapy. "Cosmetic medical procedure" does not include  
1564 reconstructive surgery. "Reconstructive surgery" includes any surgery  
1565 performed on abnormal structures caused by or related to congenital  
1566 defects, developmental abnormalities, trauma, infection, tumors or  
1567 disease, including procedures to improve function or give a more  
1568 normal appearance;

1569 (NEW) (MM) Manicure services, pedicure services and all other nail  
1570 services, regardless of where performed, including airbrushing, fills,  
1571 full sets, nail sculpting, paraffin treatments and polishes;

1572 (NEW) (NN) Spa services, regardless of where performed, including  
1573 body waxing and wraps, peels, scrubs and facials.

1574 Sec. 93. Subdivision (1) of section 12-408 of the general statutes is  
1575 repealed and the following is substituted in lieu thereof (*Effective July*  
1576 *1, 2011, and applicable to sales occurring on or after said date*):

1577 (1) (A) For the privilege of making any sales, as defined in  
1578 subdivision (2) of subsection (a) of section 12-407, at retail, in this state  
1579 for a consideration, a tax is hereby imposed on all retailers at the rate  
1580 of six and thirty-five-hundredths per cent of the gross receipts of any  
1581 retailer from the sale of all tangible personal property sold at retail or  
1582 from the rendering of any services constituting a sale in accordance  
1583 with subdivision (2) of subsection (a) of section 12-407, except, in lieu  
1584 of said rate of six and thirty-five-hundredths per cent, the rates  
1585 provided in subparagraphs (B) to (F), inclusive, of this subdivision.

1586 [(A) at] (B) At a rate of [twelve] fifteen per cent with respect to each  
1587 transfer of occupancy, from the total amount of rent received for such  
1588 occupancy of any room or rooms in a hotel or lodging house for the  
1589 first period not exceeding thirty consecutive calendar days; [.]

1590 [(B) with] (C) With respect to the sale of a motor vehicle to any  
1591 individual who is a member of the armed forces of the United States  
1592 and is on full-time active duty in Connecticut and who is considered,  
1593 under 50 App USC 574, a resident of another state, or to any such  
1594 individual and the spouse thereof, at a rate of four and one-half per  
1595 cent of the gross receipts of any retailer from such sales, provided such  
1596 retailer requires and maintains a declaration by such individual,  
1597 prescribed as to form by the commissioner and bearing notice to the  
1598 effect that false statements made in such declaration are punishable, or  
1599 other evidence, satisfactory to the commissioner, concerning the  
1600 purchaser's state of residence under 50 App USC 574; [.]

1601 [(C) (i) with] (D) (i) With respect to the sales of computer and data  
1602 processing services occurring on or after July 1, 1997, and prior to July

1603 1, 1998, at the rate of five per cent, on or after July 1, 1998, and prior to  
 1604 July 1, 1999, at the rate of four per cent, on or after July 1, 1999, and  
 1605 prior to July 1, 2000, at the rate of three per cent, on or after July 1,  
 1606 2000, and prior to July 1, 2001, at the rate of two per cent, on or after  
 1607 July 1, 2001, at the rate of one per cent, and (ii) with respect to sales of  
 1608 Internet access services, on and after July 1, 2001, such services shall be  
 1609 exempt from such tax; [.]

1610 [(D) with] (E) With respect to the sales of labor that is otherwise  
 1611 taxable under subparagraph (C) or (G) of subdivision (2) of subsection  
 1612 (a) of section 12-407 on existing vessels and repair or maintenance  
 1613 services on vessels occurring on and after July 1, 1999, such services  
 1614 shall be exempt from such tax; [.]

1615 [(E) with] (F) With respect to patient care services for which  
 1616 payment is received by the hospital on or after July 1, 1999, and prior  
 1617 to July 1, 2001, at the rate of five and three-fourths per cent and on and  
 1618 after July 1, 2001, such services shall be exempt from such tax; [.]

1619 (G) With respect to the rental or leasing of a passenger motor  
 1620 vehicle for a period of thirty consecutive calendar days or less, at a rate  
 1621 of nine and thirty-five-hundredths per cent;

1622 (H) With respect to the sale of (i) a motor vehicle for a sales price  
 1623 exceeding fifty thousand dollars, at a rate of seven per cent on the  
 1624 entire sales price, (ii) a vessel for a sales price exceeding one hundred  
 1625 thousand dollars, at a rate of seven per cent on the entire sales price,  
 1626 (iii) jewelry, whether real or imitation, for a sales price exceeding five  
 1627 thousand dollars, at a rate of seven per cent on the entire sales price,  
 1628 and (iv) an article of clothing or footwear intended to be worn on or  
 1629 about the human body, a handbag, luggage, umbrella, wallet or watch  
 1630 for a sales price exceeding one thousand dollars, at a rate of seven per  
 1631 cent on the entire sales price. For purposes of this subparagraph,  
 1632 "motor vehicle" shall have the meaning provided in section 14-1, but  
 1633 shall not include a motor vehicle subject to the provisions of  
 1634 subparagraph (C) of this subdivision, a motor vehicle having a gross

1635 vehicle weight rating over twelve thousand five hundred pounds, or a  
1636 motor vehicle having a gross vehicle weight rating of twelve thousand  
1637 five hundred pounds or less that is not used for private passenger  
1638 purposes, but is designed or used to transport merchandise, freight or  
1639 persons in connection with any business enterprise and issued a  
1640 commercial registration or more specific type of registration by the  
1641 Department of Motor Vehicles;

1642 (I) The rate of tax imposed by this chapter shall be applicable to all  
1643 retail sales upon the effective date of such rate, except that a new rate  
1644 which represents an increase in the rate applicable to the sale shall not  
1645 apply to any sales transaction wherein a binding sales contract without  
1646 an escalator clause has been entered into prior to the effective date of  
1647 the new rate and delivery is made within ninety days after the effective  
1648 date of the new rate. For the purposes of payment of the tax imposed  
1649 under this section, any retailer of services taxable under subparagraph  
1650 (I) of subdivision (2) of subsection (a) of section 12-407, who computes  
1651 taxable income, for purposes of taxation under the Internal Revenue  
1652 Code of 1986, or any subsequent corresponding internal revenue code  
1653 of the United States, as from time to time amended, on an accounting  
1654 basis which recognizes only cash or other valuable consideration  
1655 actually received as income and who is liable for such tax only due to  
1656 the rendering of such services may make payments related to such tax  
1657 for the period during which such income is received, without penalty  
1658 or interest, without regard to when such service is rendered; [.]

1659 (J) For calendar quarters ending on or after September 30, 2011, the  
1660 commissioner shall deposit into the municipal revenue sharing  
1661 account established pursuant to section 96 of this act, one and fifty-  
1662 seven-hundredths per cent of the amounts received by the state from  
1663 the tax imposed under subparagraph (A) of this subdivision, and one  
1664 and forty-three-hundredths of the amounts received by the state from  
1665 the tax imposed under subparagraph (H) of this subdivision; and

1666 (K) For calendar quarters ending on or after September 30, 2011, the

1667 commissioner shall deposit into the regional performance incentive  
 1668 account established pursuant to section 95 of this act, six and seven-  
 1669 tenths per cent of the amounts received by the state from the tax  
 1670 imposed under subparagraph (B) of this subdivision and ten and  
 1671 seven-tenths per cent of the amounts received by the state from the tax  
 1672 imposed under subparagraph (G) of this subdivision.

1673 Sec. 94. Subdivision (3) of section 12-408 of the general statutes is  
 1674 repealed and the following is substituted in lieu thereof (*Effective July*  
 1675 *1, 2011*):

1676 (3) For the purpose of adding and collecting the tax imposed by this  
 1677 chapter, or an amount equal as nearly as possible or practicable to the  
 1678 average equivalent thereof, by the retailer from the consumer the  
 1679 following bracket system shall be in force and effect as follows:

T1472	Amount of Sale	Amount of Tax
T1473	\$0.00 to \$0.08 inclusive	[No Tax] <u>1 cent</u>
T1474	.09 to .24 inclusive	[1 cent] <u>2 cents</u>
T1475	.25 to .41 inclusive	[2 cents] <u>3 cents</u>
T1476	.42 to .58 inclusive	[3 cents] <u>4 cents</u>
T1477	.59 to .74 inclusive	[4 cents] <u>5 cents</u>
T1478	.75 to .91 inclusive	[5 cents] <u>6 cents</u>
T1479	.92 to 1.08 inclusive	[6 cents] <u>7 cents</u>

1680 On all sales above \$1.08, the tax shall be computed at the rate of six  
 1681 and thirty-five-hundredths per cent.

1682 Sec. 95. (NEW) (*Effective July 1, 2011*) There is established an account  
 1683 to be known as the "regional performance incentive account" which  
 1684 shall be a separate, nonlapsing account within the General Fund. The  
 1685 account shall contain any moneys required by law to be deposited in  
 1686 the account. Moneys in the account shall be expended by the Secretary



1687 of the Office of Policy and Management for the purposes of providing  
1688 grants under the regional performance incentive program established  
1689 pursuant to section 4-124s of the general statutes.

1690       Sec. 96. (NEW) (*Effective July 1, 2011*) (a) There is established an  
1691 account to be known as the "municipal revenue sharing account"  
1692 which shall be a separate, nonlapsing account within the General  
1693 Fund. The account shall contain any moneys required by law to be  
1694 deposited in the account. Moneys in the account shall be expended by  
1695 the Secretary of the Office of Policy and Management for the purposes  
1696 of grants established pursuant to subsections (b) and (c) of this section.

1697       (b) The secretary shall provide manufacturing transition grants to  
1698 municipalities in an amount equal to the amount each municipality  
1699 received from the state as payments in lieu of taxes pursuant to  
1700 sections 12-94b, 12-94c, 12-94f, 12-94g and 32-9s of the general statutes,  
1701 revision of 1958, revised to January 1, 2011, for the fiscal year ending  
1702 June 30, 2011. Any town that, due to a filing error, did not receive such  
1703 payments in the fiscal year ending June 30, 2011, shall receive an  
1704 amount equal to the amount estimated to be due to such town in the  
1705 fiscal year ending June 30, 2012.

1706       (c) If there are moneys available in the municipal revenue sharing  
1707 account after all grants are made pursuant to subsection (b) of this  
1708 section, the secretary shall distribute the remaining funds as follows:  
1709 (1) Fifty per cent of such funds shall be distributed to municipalities on  
1710 a per capita basis, as determined by the most recent federal decennial  
1711 census, and (2) fifty per cent shall be distributed in accordance with the  
1712 formula in subsection (e) of section 3-55j of the general statutes.

1713       Sec. 97. Subdivision (1) of section 12-411 of the general statutes is  
1714 repealed and the following is substituted in lieu thereof (*Effective July*  
1715 *1, 2011, and applicable to sales occurring on or after said date*):

1716       (1) (A) An excise tax is hereby imposed on the storage, acceptance,  
1717 consumption or any other use in this state of tangible personal

1718 property purchased from any retailer for storage, acceptance,  
1719 consumption or any other use in this state, the acceptance or receipt of  
1720 any services constituting a sale in accordance with subdivision (2) of  
1721 subsection (a) of section 12-407, purchased from any retailer for  
1722 consumption or use in this state, or the storage, acceptance,  
1723 consumption or any other use in this state of tangible personal  
1724 property which has been manufactured, fabricated, assembled or  
1725 processed from materials by a person, either within or without this  
1726 state, for storage, acceptance, consumption or any other use by such  
1727 person in this state, to be measured by the sales price of materials, at  
1728 the rate of six and thirty-five-hundredths per cent of the sales price of  
1729 such property or services, except, in lieu of said rate of six and thirty-  
1730 five-hundredths per cent; [.]

1731 [(A) at] (B) At a rate of [twelve] fifteen per cent of the rent paid for  
1732 occupancy of any room or rooms in a hotel or lodging house for the  
1733 first period of not exceeding thirty consecutive calendar days; [.]

1734 [(B) with] (C) With respect to the storage, acceptance, consumption  
1735 or use in this state of a motor vehicle purchased from any retailer for  
1736 storage, acceptance, consumption or use in this state by any individual  
1737 who is a member of the armed forces of the United States and is on  
1738 full-time active duty in Connecticut and who is considered, under 50  
1739 App USC 574, a resident of another state, or to any such individual  
1740 and the spouse of such individual at a rate of four and one-half per  
1741 cent of the sales price of such vehicle, provided such retailer requires  
1742 and maintains a declaration by such individual, prescribed as to form  
1743 by the commissioner and bearing notice to the effect that false  
1744 statements made in such declaration are punishable, or other evidence,  
1745 satisfactory to the commissioner, concerning the purchaser's state of  
1746 residence under 50 App USC 574; [.]

1747 [(C) with] (D) With respect to the acceptance or receipt in this state  
1748 of labor that is otherwise taxable under subparagraph (C) or (G) of  
1749 subdivision (2) of subsection (a) of section 12-407 on existing vessels

1750 and repair or maintenance services on vessels occurring on and after  
1751 July 1, 1999, such services shall be exempt from such tax; [.]

1752 [(D) (i) with] (E) With respect to the acceptance or receipt in this  
1753 state of computer and data processing services purchased from any  
1754 retailer for consumption or use in this state occurring on or after July 1,  
1755 1997, and prior to July 1, 1998, at the rate of five per cent of such  
1756 services, on or after July 1, 1998, and prior to July 1, 1999, at the rate of  
1757 four per cent of such services, on or after July 1, 1999, and prior to July  
1758 1, 2000, at the rate of three per cent of such services, on or after July 1,  
1759 2000, and prior to July 1, 2001, at the rate of two per cent of such  
1760 services, on and after July 1, 2001, at the rate of one per cent of such  
1761 services, and (ii) with respect to the acceptance or receipt in this state  
1762 of Internet access services, on or after July 1, 2001, such services shall  
1763 be exempt from tax; [.]

1764 [(E) with] (F) With respect to the acceptance or receipt in this state of  
1765 patient care services purchased from any retailer for consumption or  
1766 use in this state for which payment is received by the hospital on or  
1767 after July 1, 1999, and prior to July 1, 2001, at the rate of five and three-  
1768 fourths per cent and on and after July 1, 2001, such services shall be  
1769 exempt from such tax; [.]

1770 (G) With respect to the rental or leasing of a passenger motor  
1771 vehicle for a period of thirty consecutive calendar days or less, at a rate  
1772 of nine and thirty-five-hundredths per cent;

1773 (H) With respect to the sale of (i) a motor vehicle for a sales price  
1774 exceeding fifty thousand dollars, at a rate of seven per cent on the  
1775 entire purchase price, (ii) a vessel for a sales price exceeding one  
1776 hundred thousand dollars, at a rate of seven per cent on the entire  
1777 purchase price, (iii) jewelry, whether real or imitation, for a sales price  
1778 exceeding five thousand dollars, at a rate of seven per cent on the  
1779 entire purchase price, and (iv) an article of clothing or footwear  
1780 intended to be worn on or about the human body, a handbag, luggage,  
1781 umbrella, wallet or watch for a sales price exceeding one thousand

1782 dollars, at a rate of seven per cent on the entire purchase price. For  
1783 purposes of this subparagraph, "motor vehicle" shall have the meaning  
1784 provided in section 14-1, but shall not include a motor vehicle subject  
1785 to the provisions of subparagraph (C) of this subdivision, a motor  
1786 vehicle having a gross vehicle weight rating over twelve thousand five  
1787 hundred pounds, or a motor vehicle having a gross vehicle weight  
1788 rating of twelve thousand five hundred pounds or less that is not used  
1789 for private passenger purposes, but is designed or used to transport  
1790 merchandise, freight or persons in connection with any business  
1791 enterprise and issued a commercial registration or more specific type  
1792 of registration by the Department of Motor Vehicles;

1793 (I) For calendar quarters ending on or after September 30, 2011, the  
1794 commissioner shall deposit into the municipal revenue sharing  
1795 account established pursuant to section 96 of this act, one and fifty-  
1796 seven-hundredths per cent of the amounts received by the state from  
1797 the tax imposed under subparagraph (A) of this subdivision, and one  
1798 and forty-three-hundredths of the amounts received by the state from  
1799 the tax imposed under subparagraph (H) of this subdivision; and

1800 (J) For calendar quarters ending on or after September 30, 2011, the  
1801 commissioner shall deposit into the regional performance incentive  
1802 account established pursuant to section 95 of this act, six and seven-  
1803 tenths per cent of the amounts received by the state from the tax  
1804 imposed under subparagraph (B) of this subdivision and ten and  
1805 seven-tenths per cent of the amounts received by the state from the tax  
1806 imposed under subparagraph (G) of this subdivision.

1807 Sec. 98. Section 12-435 of the general statutes is repealed and the  
1808 following is substituted in lieu thereof (*Effective from passage and*  
1809 *applicable to sales occurring on or after July 1, 2011*):

1810 Each distributor of alcoholic beverages shall pay a tax to the state on  
1811 all sales within the state of alcoholic beverages, except sales to licensed  
1812 distributors, sales of alcoholic beverages which, in the course of such  
1813 sales, are actually transported to some point without the state and

1814 except malt beverages which are consumed on the premises covered  
1815 by a manufacturer's permit, at the rates for the respective categories of  
1816 alcoholic beverages listed below:

1817 (a) Beer, [six dollars] seven dollars and twenty cents for each barrel,  
1818 three dollars and sixty cents for each half barrel, one dollar and [fifty]  
1819 eighty cents for each quarter barrel and [twenty] twenty-four cents per  
1820 wine gallon or fraction thereof on quantities less than a quarter barrel;

1821 (b) Liquor, [four dollars and fifty] five dollars and forty cents per  
1822 wine gallon;

1823 (c) Still wines containing not more than twenty-one per cent of  
1824 absolute alcohol, except as provided in subsections (g) and (h) of this  
1825 section, [sixty] seventy-two cents per wine gallon;

1826 (d) Still wines containing more than twenty-one per cent of absolute  
1827 alcohol and sparkling wines, one dollar and [fifty] eighty cents per  
1828 wine gallon;

1829 (e) Alcohol in excess of 100 proof, [four dollars and fifty] five dollars  
1830 and forty cents per proof gallon;

1831 (f) Liquor coolers containing not more than seven per cent of alcohol  
1832 by volume, two dollars and [five] forty-six cents per wine gallon;

1833 (g) Still wine containing not more than twenty-one per cent of  
1834 absolute alcohol, produced by a person who produces not more than  
1835 fifty-five thousand wine gallons of wine during the calendar year,  
1836 [fifteen] eighteen cents per wine gallon, provided such person presents  
1837 to each distributor of alcoholic beverages described in this section a  
1838 certificate, issued by the commissioner, stating that such person  
1839 produces not more than fifty-five thousand wine gallons of wine  
1840 during the calendar year. The commissioner is authorized to issue such  
1841 certificates, prescribe the procedures for obtaining such certificates and  
1842 prescribe their form; and

1843 (h) Cider containing not more than seven per cent of absolute  
1844 alcohol shall be subject to the same rate as applies to beer, as provided  
1845 in subsection (a) of this section.

1846 Sec. 99. (NEW) (*Effective from passage*) (a) No person, except a  
1847 licensed distributor, shall, on or after July 1, 2011, sell, or after August  
1848 15, 2011, possess with intent to sell, alcoholic beverages owned by such  
1849 person and held with this state on July 1, 2011, without complying  
1850 with the provisions of this section. Each such person shall take an  
1851 inventory of the alcoholic beverages owned by such person and held  
1852 within this state at the opening of business on July 1, 2011, including  
1853 therein the whole number and any fractional part of (1) barrels, half  
1854 barrels, quarter barrels and wine gallons of quantities less than quarter  
1855 barrels, of (A) beer, and (B) cider containing not more than seven per  
1856 cent of absolute alcohol; (2) wine gallons of liquor; (3) wine gallons of  
1857 still wines containing not more than twenty-one per cent of absolute  
1858 alcohol; (4) wine gallons of (A) still wines containing more than  
1859 twenty-one per cent of absolute alcohol, and (B) sparkling wines; (5)  
1860 proof gallons of alcohol in excess of 100 proof; and (6) liquor coolers  
1861 containing not more than seven per cent alcohol by volume. Each such  
1862 person shall, not later than August 15, 2011, file a report of such  
1863 inventory with the Commissioner of Revenue Services on forms to be  
1864 prescribed or furnished by said commissioner. The tax, at rates for the  
1865 respective categories of alcoholic beverages as set forth in subsection  
1866 (b) of this section, shall be due and payable on the due date of such  
1867 report.

1868 (b) The rates for the respective categories of alcoholic beverages are  
1869 as follows: (1) (A) Beer, and (B) cider containing not more than seven  
1870 per cent of absolute alcohol, one dollar and twenty cents for each  
1871 barrel, sixty cents for each half barrel, thirty cents for each quarter  
1872 barrel and four cents per wine gallon or fraction thereof on quantities  
1873 less than a quarter barrel; (2) liquor, ninety cents per wine gallon; (3)  
1874 still wines containing not more than twenty-one per cent of absolute  
1875 alcohol, twelve cents per wine gallon; (4) (A) still wines containing

1876 more than twenty-one per cent of absolute alcohol, and (B) sparkling  
1877 wines, thirty cents per wine gallon; (5) alcohol in excess of 100 proof,  
1878 ninety cents per proof gallon; (6) liquor coolers containing not more  
1879 than seven per cent of alcohol by volume, forty-one cents per wine  
1880 gallon; and (7) still wines containing not more than twenty-one per  
1881 cent of absolute alcohol, produced by a person who produces not more  
1882 than fifty-five thousand wine gallons of wine during the calendar year,  
1883 three cents per wine gallon.

1884 (c) If any person required to file a report under this section fails to  
1885 file such report on or before August 15, 2011, the commissioner shall  
1886 make an estimate of the amounts of alcoholic beverages of the several  
1887 categories specified in subsection (b) of this section owned by such  
1888 person and held within this state on July 1, 2011, based upon any  
1889 information which is in the commissioner's possession or which may  
1890 come into the commissioner's possession. The provisions of chapter  
1891 220 of the general statutes pertaining to failure to file returns,  
1892 examination of returns by the commissioner, the issuance of deficiency  
1893 assessments or assessments where no return has been filed, the  
1894 collection of tax, the imposition of penalties and the accrual of interest  
1895 shall apply to the persons required to pay the tax imposed under this  
1896 section as if such persons were distributors licensed under chapter 220  
1897 of the general statutes. Failure to file such report and pay the tax when  
1898 due shall be sufficient reason to revoke any state license or permit  
1899 issued by the Department of Revenue Services to such person.

1900 (d) The Commissioner of Consumer Protection shall cooperate with  
1901 the Commissioner of Revenue Services in the enforcement of the tax  
1902 imposed pursuant to this section.

1903 Sec. 100. Section 12-458h of the general statutes is repealed and the  
1904 following is substituted in lieu thereof (*Effective July 1, 2011*):

1905 (a) (1) The Commissioner of Revenue Services shall, on or before  
1906 June 15, 2008, and on or before the fifteenth day of June thereafter,  
1907 calculate, in accordance with subsection (b) of this section, the

1908 applicable tax rate per gallon of diesel fuel on the sale or use of such  
1909 fuel during the twelve-month period beginning on the next succeeding  
1910 July first, and shall notify each distributor, the chairpersons and  
1911 ranking members of the joint standing committee of the General  
1912 Assembly having cognizance of matters relating to finance, revenue  
1913 and bonding, and the Secretary of the Office of Policy and  
1914 Management of such applicable tax rate.

1915 (2) The commissioner shall, on or before June 15, 2008, and on or  
1916 before the fifteenth day of June thereafter, determine the average  
1917 wholesale price per gallon of diesel fuel in this state during the twelve-  
1918 month period ending on the next preceding March thirty-first by using  
1919 wholesale price information for diesel fuel published by the Oil Price  
1920 Information Service. Such wholesale price information for  
1921 "Hartford/Rocky Hill" and "New Haven" shall be averaged by the  
1922 commissioner. If either the first or last day of such twelve-month  
1923 period falls on a Sunday or a legal holiday, as defined in section 1-4,  
1924 the next succeeding day which is not a Sunday or legal holiday shall be  
1925 substituted for such first or last day, as the case may be.

1926 (b) (1) The applicable tax rate per gallon of diesel fuel shall be the  
1927 sum of (A) [twenty-six cents] the fixed rate per gallon, as defined in  
1928 this subdivision, and (B) the product calculated in accordance with  
1929 subdivision (2) of this subsection. The sum shall be rounded to the  
1930 nearest one-tenth of a cent. For purposes of this subdivision, "the fixed  
1931 rate per gallon" on the sale or use of diesel fuel during the twelve-  
1932 month period beginning on the first day of July in 2008, 2009 and 2010  
1933 is twenty-six cents, and on the sale or use of diesel fuel during the  
1934 twelve-month period beginning on the first day of July in 2011, and  
1935 each year thereafter, is twenty-nine cents.

1936 (2) The commissioner shall multiply (A) the average wholesale price  
1937 per gallon of diesel fuel, as determined in accordance with subdivision  
1938 (2) of subsection (a) of this section, by (B) the tax rate specified in  
1939 subdivision (1) of subsection (b) of section 12-587. The tax rate so



1940 specified shall be the tax rate in effect for the twelve-month period  
1941 beginning on the next succeeding July first.

1942 (c) For purposes of subdivision (1) of subsection (a) of section 12-  
1943 459, the tax provided for by section 12-458 shall, if determined by the  
1944 commissioner to be eligible for refund, be refunded at the tax rate per  
1945 gallon specified in subparagraph (A) of subdivision (1) of subsection  
1946 (b) of this section.

1947 Sec. 101. (NEW) (*Effective from passage*) (a) An excise tax is hereby  
1948 imposed upon each person licensed to sell fuel under the provisions of  
1949 section 14-319 of the general statutes in the amount of three cents per  
1950 gallon of diesel fuel in such licensee's inventory on June 30, 2011.

1951 (b) Each such licensee shall, not later than August 1, 2011, file with  
1952 the Commissioner of Revenue Services, on forms prescribed by said  
1953 commissioner, a report which shall show the number of gallons of  
1954 diesel fuel in inventory as of the close of business on June 30, 2011, or,  
1955 if the business closes after eleven fifty-nine o'clock p.m. on such date,  
1956 at eleven fifty-nine o'clock p.m. on such date, and shall, not later than  
1957 August 1, 2011, pay such tax based upon the total gallonage shown on  
1958 such report. Interest at the rate of one per cent per month or fraction  
1959 thereof shall be assessed on the amount of such tax not paid when due,  
1960 from the date such tax became due to the date of payment. The  
1961 Commissioner of Motor Vehicles shall cooperate with the  
1962 Commissioner of Revenue Services in the enforcement of this tax. If  
1963 any licensee required to file a report pursuant to this section fails to file  
1964 such report on or before August 1, 2011, the Commissioner of Revenue  
1965 Services shall make an estimate of the number of gallons of diesel fuel  
1966 in such licensee's inventory as of the close of business on June 30, 2011,  
1967 based upon any information that is in said commissioner's possession  
1968 or that may come into the commissioner's possession. Failure to file  
1969 such report and pay the tax when due shall be sufficient reason to  
1970 revoke any state license or permit issued by the Department of  
1971 Revenue Services to such person. Failure to file such report shall be

1972 treated as a failure to file a report required to be filed under the  
1973 provisions of chapter 221 of the general statutes. The filing of an  
1974 incorrect report shall be treated as the filing of an incorrect report  
1975 under the provisions of chapter 221 of the general statutes.

1976 Sec. 102. Subsections (a) and (b) of section 12-494 of the general  
1977 statutes are repealed and the following is substituted in lieu thereof  
1978 (*Effective July 1, 2011, and applicable to conveyances occurring on or after*  
1979 *said date*):

1980 (a) There is imposed a tax on each deed, instrument or writing,  
1981 whereby any lands, tenements or other realty is granted, assigned,  
1982 transferred or otherwise conveyed to, or vested in, the purchaser, or  
1983 any other person by such purchaser's direction, when the  
1984 consideration for the interest or property conveyed equals or exceeds  
1985 two thousand dollars, (1) subject to the provisions of subsection (b) of  
1986 this section, at the rate of [five-tenths] three-quarters of one per cent of  
1987 the consideration for the interest in real property conveyed by such  
1988 deed, instrument or writing, the revenue from which shall be remitted  
1989 by the town clerk of the municipality in which such tax is paid, not  
1990 later than ten days following receipt thereof, to the Commissioner of  
1991 Revenue Services for deposit to the credit of the state General Fund,  
1992 and (2) at the rate of one-fourth of one per cent of the consideration for  
1993 the interest in real property conveyed by such deed, instrument or  
1994 writing, [and on and after July 1, 2011, at the rate of eleven one-  
1995 hundredths of one per cent of the consideration for the interest in real  
1996 property conveyed by such deed, instrument or writing,] provided the  
1997 amount imposed under this subdivision shall become part of the  
1998 general revenue of the municipality in accordance with section 12-499.

1999 (b) The rate of tax imposed under subdivision (1) of subsection (a) of  
2000 this section shall, in lieu of the rate under said subdivision (1), be  
2001 imposed on certain conveyances as follows: (1) In the case of any  
2002 conveyance of real property which at the time of such conveyance is  
2003 used for any purpose other than residential use, except unimproved

land, the tax under said subdivision (1) shall be imposed at the rate of one and one-quarter per cent of the consideration for the interest in real property conveyed; (2) in the case of any conveyance in which the real property conveyed is a residential estate, including a primary dwelling and any auxiliary housing or structures, regardless of the number of deeds, instruments or writings used to convey such residential real estate, for which the consideration or aggregate consideration, as the case may be, in such conveyance is eight hundred thousand dollars or more, the tax under said subdivision (1) shall be imposed (A) at the rate of [~~one-half~~] three-quarters of one per cent on that portion of such consideration up to and including the amount of eight hundred thousand dollars, and (B) at the rate of one and one-quarter per cent on that portion of such consideration in excess of eight hundred thousand dollars; and (3) in the case of any conveyance in which real property on which mortgage payments have been delinquent for not less than six months is conveyed to a financial institution or its subsidiary which holds such a delinquent mortgage on such property, the tax under said subdivision (1) shall be imposed at the rate of [~~one-half~~] three-quarters of one per cent of the consideration for the interest in real property conveyed. For the purposes of subdivision (1) of this subsection, "unimproved land" includes land designated as farm, forest or open space land.

Sec. 103. (NEW) (*Effective July 1, 2011*) The Commissioner of Revenue Services shall deposit into the municipal revenue sharing account established pursuant to section 96 of this act, (1) thirty-three per cent of the amounts received pursuant to subdivision (1) of subsection (a) of section 12-494 of the general statutes, as amended by this act, subparagraph (A) of subdivision (2) of subsection (b) of said section 12-494, and subdivision (3) of subsection (b) of said section 12-494, and (2) twenty per cent of the amounts received pursuant to subdivision (1) of subsection (b) of said section 12-494 and subparagraph (B) of subdivision (2) of subsection (b) of said section 12-494.

- 2037       Sec. 104. (NEW) (*Effective July 1, 2011*) (a) As used in this section:
- 2038       (1) "Person" has the same meaning as provided in section 12-1 of the  
2039       general statutes;
- 2040       (2) "Electric generation services" has the same meaning as provided  
2041       in section 16-1 of the general statutes;
- 2042       (3) "Electric generation facility" means electric generation facility, as  
2043       the term is used in section 12-94d of the general statutes;
- 2044       (4) "Regional bulk power grid" means regional bulk power grid, as  
2045       the term is used in section 16a-7b of the general statutes;
- 2046       (5) "Alternative energy system" has the same meaning as provided  
2047       in subdivision (21) of subsection (a) of section 12-213 of the general  
2048       statutes;
- 2049       (6) "Fuel cells" has the same meaning as provided in subdivision  
2050       (113) of section 12-412 of the general statutes;
- 2051       (7) "Commissioner" means the Commissioner of Revenue Services;
- 2052       (8) "Department" means the Department of Revenue Services; and
- 2053       (9) "Person subject to tax" means a person providing electric  
2054       generation services and uploading electricity generated at such  
2055       person's electric generation facility in this state to the regional bulk  
2056       power grid.
- 2057       (b) (1) For each calendar quarter commencing on or after July 1,  
2058       2011, and prior to July 1, 2013, there is hereby imposed a tax on each  
2059       person subject to tax, which tax shall be the product of one-quarter of  
2060       one cent, multiplied by the net kilowatt hours of electricity generated  
2061       by such person at such person's electric generation facility in this state  
2062       and uploaded to the regional bulk power grid.
- 2063       (2) Each person subject to tax shall, on or before October 31, 2011,

2064 and thereafter on or before the last day of January, April, July and  
2065 October of each year until June 30, 2013, render to the commissioner a  
2066 return, on forms prescribed or furnished by the commissioner,  
2067 reporting the kilowatt hours of electricity generated by such person at  
2068 such person's electric generation facility in this state and uploaded to  
2069 the regional bulk power grid during the calendar quarter ending on  
2070 the last day of the preceding month and reporting such other  
2071 information as the commissioner deems necessary for the proper  
2072 administration of this section. The tax imposed under this section shall  
2073 be due and payable on the due date of such return. Each person subject  
2074 to tax shall be required to file such return electronically with the  
2075 department and to make payment of such tax by electronic funds  
2076 transfer in the manner provided by chapter 228g of the general  
2077 statutes, irrespective of whether the person subject to tax would have  
2078 otherwise been required to file such return electronically or to make  
2079 such tax payment by electronic funds transfer under the provisions of  
2080 chapter 228g of the general statutes.

2081 (c) Whenever the tax imposed under this section is not paid when  
2082 due, a penalty of ten per cent of the amount due and unpaid or fifty  
2083 dollars, whichever is greater, shall be imposed and interest at the rate  
2084 of one per cent per month or fraction thereof shall accrue on such tax  
2085 from the due date of such tax until the date of payment.

2086 (d) The provisions of section 12-548 of the general statutes, sections  
2087 12-550 to 12-554, inclusive, of the general statutes and section 12-555a  
2088 of the general statutes shall apply to the provisions of this section in  
2089 the same manner and with the same force and effect as if the language  
2090 of said sections had been incorporated in full into this section and had  
2091 expressly referred to the tax imposed under this section, except to the  
2092 extent that any provision is inconsistent with a provision in this  
2093 section.

2094 (e) The tax imposed by this section shall not apply to any net  
2095 kilowatt hours of electricity generated at an electric generation facility

2096 in this state exclusively through the use of fuel cells or an alternative  
2097 energy system.

2098 (f) At the end of the fiscal years ending June 30, 2012, and June 30,  
2099 2013, the Comptroller is authorized to record as revenue for each fiscal  
2100 year the amount of tax imposed under the provisions of this section on  
2101 electricity generated prior to the end of each fiscal year and which tax  
2102 is received by the Commissioner of Revenue Services not later than  
2103 five business days after the last day of July immediately following the  
2104 end of each fiscal year.

2105 Sec. 105. Subsection (a) of section 12-541 of the general statutes is  
2106 repealed and the following is substituted in lieu thereof (*Effective*  
2107 *January 1, 2012, and applicable to admission charges imposed on or after said*  
2108 *date*):

2109 (a) There is hereby imposed a tax of ten per cent of the admission  
2110 charge to any place of amusement, entertainment or recreation, except  
2111 that no tax shall be imposed with respect to any admission charge (1)  
2112 when the admission charge is less than one dollar or, in the case of any  
2113 motion picture show, when the admission charge is not more than five  
2114 dollars, (2) when a daily admission charge is imposed which entitles  
2115 the patron to participate in an athletic or sporting activity, (3) to any  
2116 event, other than events held at the stadium facility, as defined in  
2117 section 32-651, if all of the proceeds from the event inure exclusively to  
2118 an entity which is exempt from federal income tax under the Internal  
2119 Revenue Code, provided such entity actively engages in and assumes  
2120 the financial risk associated with the presentation of such event, (4) to  
2121 any event, other than events held at the stadium facility, as defined in  
2122 section 32-651, which, in the opinion of the commissioner, is conducted  
2123 primarily to raise funds for an entity which is exempt from federal  
2124 income tax under the Internal Revenue Code, provided the  
2125 commissioner is satisfied that the net profit which inures to such entity  
2126 from such event will exceed the amount of the admissions tax which,  
2127 but for this subdivision, would be imposed upon the person making

2128 such charge to such event, (5) [to (A) any event at the Hartford Civic  
2129 Center, the New Haven Coliseum, New Britain Beehive Stadium, New  
2130 Britain Stadium, effective for events occurring on or after the date such  
2131 stadium was placed in service, New Britain Veterans Memorial  
2132 Stadium, Bridgeport Harbor Yard Stadium, Stafford Motor Speedway,  
2133 Lime Rock Park, Thompson Speedway and Waterford Speedbowl,  
2134 facilities owned or managed by the Tennis Foundation of Connecticut  
2135 or any successor organization, the William A. O'Neill Convocation  
2136 Center, the Connecticut Exposition Center, Nature's Art, the  
2137 Connecticut Convention Center, or, commencing on or after November  
2138 1, 2006, Dodd Stadium or the Arena at Harbor Yard, and (B) games of  
2139 the New Britain Rock Cats, New Haven Ravens or the Waterbury  
2140 Spirit, (6)] other than for events held at the stadium facility, as defined  
2141 in section 32-651, paid by centers of service for elderly persons, as  
2142 described in subdivision (d) of section 17b-425, [(7)] (6) to any  
2143 production featuring live performances by actors or musicians  
2144 presented at Gateway's Candlewood Playhouse, Ocean Beach Park or  
2145 any nonprofit theater or playhouse in the state, provided such theater  
2146 or playhouse possesses evidence confirming exemption from federal  
2147 tax under Section 501 of the Internal Revenue Code, [(8)] (7) to any  
2148 carnival or amusement ride, [(9)] (8) to any interscholastic athletic  
2149 event held at the stadium facility, as defined in section 32-651, or [(10)]  
2150 (9) if the admission charge would have been subject to tax under the  
2151 provisions of section 12-542 of the general statutes, revision of 1958,  
2152 revised to January 1, 1999. On and after July 1, 2000, the tax imposed  
2153 under this section on any motion picture show shall be eight per cent  
2154 of the admission charge and, on and after July 1, 2001, the tax imposed  
2155 on any such motion picture show shall be six per cent of such charge.

2156 Sec. 106. (NEW) (*Effective July 1, 2011, and applicable to sales occurring*  
2157 *on or after said date*) (a) For purposes of this section:

2158 (1) "Person" means and includes any individual, firm,  
2159 copartnership, joint venture, association of persons however formed,  
2160 social club, fraternal organization, corporation, limited liability

2161 company, estate, trust, fiduciary, receiver, trustee, syndicate or any  
2162 group or combination acting as a unit;

2163 (2) "Taxpayer" means any person as defined in subdivision (1) of  
2164 this subsection who is subject to the tax imposed by this section; and

2165 (3) "Cabaret or similar place" means any room in a hotel, restaurant,  
2166 hall or other public place where music, dancing privileges or any other  
2167 entertainment, except mechanical music alone or the music of a single  
2168 performer alone, are afforded the patrons in connection with the  
2169 serving or selling of alcoholic beverages, even though the charge made  
2170 for admission, refreshment, service or merchandise is not increased by  
2171 reason of the furnishing of such entertainment.

2172 (b) A tax is hereby imposed equivalent to three per cent of all  
2173 amounts charged for admissions, food and drink, service or  
2174 merchandise at any cabaret or similar place furnishing music, dancing  
2175 privileges or any other entertainment for profit during the time or  
2176 times that such music, dancing privileges or any other entertainment is  
2177 furnished. In such cases cabaret status begins at the earlier of (1) the  
2178 time the music and dancing or other entertainment starts; or (2) the  
2179 time any admission, cover, minimum, entertainment or similar charge  
2180 is imposed. If any portion of an establishment is subject to the cabaret  
2181 tax, the tax also applies to any other portion from which the  
2182 entertainment can be viewed, or from which there is free access to the  
2183 entertainment or dancing area. The tax imposed by this section is  
2184 imposed upon the person making the charge for admission, food,  
2185 drink, service or merchandise. Reimbursement for this tax shall be  
2186 collected by such person from the purchaser. Such reimbursement,  
2187 termed "tax", shall be paid by the purchaser to the person charging  
2188 such amounts. Such tax, when added to the amounts charged, shall be  
2189 a debt from the purchaser to the person making the charges and shall  
2190 be recoverable at law. The amount of tax reimbursement, when so  
2191 collected, shall be deemed to be a special fund in trust for the state of  
2192 Connecticut.



2193 (c) Each person subject to the tax imposed under this section shall  
2194 file a return on or before the last day of each month setting forth the  
2195 amount of tax due for the preceding month and such additional  
2196 information as the commissioner may require. Each return shall be  
2197 signed by the person required to file the return or such person's  
2198 authorized agent, but need not be verified by oath. Any return  
2199 required to be filed by a corporation shall be signed by an officer of  
2200 such corporation or such officer's authorized agent. Payment of the tax  
2201 shall accompany such return. If any person fails to pay the amount of  
2202 tax reported to be due on the return within the time specified under  
2203 the provisions of this section, there shall be imposed a penalty equal to  
2204 ten per cent of such amount due and unpaid or fifty dollars, whichever  
2205 is greater. The tax shall bear interest at the rate of one per cent per  
2206 month or fraction thereof, from the due date.

2207 (d) The taxes collected by the state under this subsection shall be  
2208 disbursed by the state to the municipality where the transactions  
2209 giving rise to the taxes occurred.

2210 (e) The provisions of sections 12-544, 12-546, 12-547a to 12-554,  
2211 inclusive, of the general statutes and sections 12-555a and 12-555b of  
2212 the general statutes shall apply to the provisions of this section in the  
2213 same manner and with the same force and effect as if the language of  
2214 sections 12-544, 12-546, 12-547a to 12-554, inclusive, of the general  
2215 statutes and sections 12-555a and 12-555b of the general statutes had  
2216 been incorporated in full into this section and had expressly referred to  
2217 the tax imposed under this section, except to the extent that any such  
2218 provision is inconsistent with a provision of this section.

2219 Sec. 107. Subsection (a) of section 12-700 of the general statutes is  
2220 repealed and the following is substituted in lieu thereof (*Effective from*  
2221 *passage and applicable to taxable years commencing on or after January 1,*  
2222 *2011*):

2223 (a) There is hereby imposed on the Connecticut taxable income of  
2224 each resident of this state a tax:

2225 (1) At the rate of four and one-half per cent of such Connecticut  
2226 taxable income for taxable years commencing on or after January 1,  
2227 1992, and prior to January 1, 1996.

2228 (2) For taxable years commencing on or after January 1, 1996, but  
2229 prior to January 1, 1997, in accordance with the following schedule:

2230 (A) For any person who files a return under the federal income tax  
2231 for such taxable year as an unmarried individual or as a married  
2232 individual filing separately:

T1480	Connecticut Taxable Income	Rate of Tax
T1481	Not over \$2,250	3.0%
T1482	Over \$2,250	\$67.50, plus 4.5% of the
T1483		excess over \$2,250

2233 (B) For any person who files a return under the federal income tax  
2234 for such taxable year as a head of household, as defined in Section 2(b)  
2235 of the Internal Revenue Code:

T1484	Connecticut Taxable Income	Rate of Tax
T1485	Not over \$3,500	3.0%
T1486	Over \$3,500	\$105.00, plus 4.5% of the
T1487		excess over \$3,500

2236 (C) For any husband and wife who file a return under the federal  
2237 income tax for such taxable year as married individuals filing jointly or  
2238 a person who files a return under the federal income tax as a surviving  
2239 spouse, as defined in Section 2(a) of the Internal Revenue Code:

T1488	Connecticut Taxable Income	Rate of Tax
T1489	Not over \$4,500	3.0%
T1490	Over \$4,500	\$135.00, plus 4.5% of the

T1491 excess over \$4,500

2240 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
2241 Connecticut taxable income.

2242 (3) For taxable years commencing on or after January 1, 1997, but  
2243 prior to January 1, 1998, in accordance with the following schedule:

2244 (A) For any person who files a return under the federal income tax  
2245 for such taxable year as an unmarried individual or as a married  
2246 individual filing separately:

T1492	Connecticut Taxable Income	Rate of Tax
T1493	Not over \$6,250	3.0%
T1494	Over \$6,250	\$187.50, plus 4.5% of the
T1495		excess over \$6,250

2247 (B) For any person who files a return under the federal income tax  
2248 for such taxable year as a head of household, as defined in Section 2(b)  
2249 of the Internal Revenue Code:

T1496	Connecticut Taxable Income	Rate of Tax
T1497	Not over \$10,000	3.0%
T1498	Over \$10,000	\$300.00, plus 4.5% of the
T1499		excess over \$10,000

2250 (C) For any husband and wife who file a return under the federal  
2251 income tax for such taxable year as married individuals filing jointly or  
2252 any person who files a return under the federal income tax for such  
2253 taxable year as a surviving spouse, as defined in Section 2(a) of the  
2254 Internal Revenue Code:

T1500	Connecticut Taxable Income	Rate of Tax
T1501	Not over \$12,500	3.0%

T1502 Over \$12,500 \$375.00, plus 4.5% of the  
T1503 excess over \$12,500

2255 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
2256 Connecticut taxable income.

2257 (4) For taxable years commencing on or after January 1, 1998, but  
2258 prior to January 1, 1999, in accordance with the following schedule:

2259 (A) For any person who files a return under the federal income tax  
2260 for such taxable year as an unmarried individual or as a married  
2261 individual filing separately:

T1504	Connecticut Taxable Income	Rate of Tax
T1505	Not over \$7,500	3.0%
T1506	Over \$7,500	\$225.00, plus 4.5% of the
T1507		excess over \$7,500

2262 (B) For any person who files a return under the federal income tax  
2263 for such taxable year as a head of household, as defined in Section 2(b)  
2264 of the Internal Revenue Code:

T1508	Connecticut Taxable Income	Rate of Tax
T1509	Not over \$12,000	3.0%
T1510	Over \$12,000	\$360.00, plus 4.5% of the
T1511		excess over \$12,000

2265 (C) For any husband and wife who file a return under the federal  
2266 income tax for such taxable year as married individuals filing jointly or  
2267 any person who files a return under the federal income tax for such  
2268 taxable year as a surviving spouse, as defined in Section 2(a) of the  
2269 Internal Revenue Code:

T1512	Connecticut Taxable Income	Rate of Tax
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T1513	Not over \$15,000	3.0%
T1514	Over \$15,000	\$450.00, plus 4.5% of the
T1515		excess over \$15,000

2270 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
2271 Connecticut taxable income.

2272 (5) For taxable years commencing on or after January 1, 1999, but  
2273 prior to January 1, 2003, in accordance with the following schedule:

2274 (A) For any person who files a return under the federal income tax  
2275 for such taxable year as an unmarried individual or as a married  
2276 individual filing separately:

T1516	Connecticut Taxable Income	Rate of Tax
T1517	Not over \$10,000	3.0%
T1518	Over \$10,000	\$300.00, plus 4.5% of the
T1519		excess over \$10,000

2277 (B) For any person who files a return under the federal income tax  
2278 for such taxable year as a head of household, as defined in Section 2(b)  
2279 of the Internal Revenue Code:

T1520	Connecticut Taxable Income	Rate of Tax
T1521	Not over \$16,000	3.0%
T1522	Over \$16,000	\$480.00, plus 4.5% of the
T1523		excess over \$16,000

2280 (C) For any husband and wife who file a return under the federal  
2281 income tax for such taxable year as married individuals filing jointly or  
2282 any person who files a return under the federal income tax for such  
2283 taxable year as a surviving spouse, as defined in Section 2(a) of the  
2284 Internal Revenue Code:

T1524	Connecticut Taxable Income	Rate of Tax
T1525	Not over \$20,000	3.0%
T1526	Over \$20,000	\$600.00, plus 4.5% of the
T1527		excess over \$20,000

2285 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
2286 Connecticut taxable income.

2287 (6) For taxable years commencing on or after January 1, 2003, but  
2288 prior to January 1, 2009, in accordance with the following schedule:

2289 (A) For any person who files a return under the federal income tax  
2290 for such taxable year as an unmarried individual or as a married  
2291 individual filing separately:

T1528	Connecticut Taxable Income	Rate of Tax
T1529	Not over \$10,000	3.0%
T1530	Over \$10,000	\$300.00, plus 5.0% of the
T1531		excess over \$10,000

2292 (B) For any person who files a return under the federal income tax  
2293 for such taxable year as a head of household, as defined in Section 2(b)  
2294 of the Internal Revenue Code:

T1532	Connecticut Taxable Income	Rate of Tax
T1533	Not over \$16,000	3.0%
T1534	Over \$16,000	\$480.00, plus 5.0% of the
T1535		excess over \$16,000

2295 (C) For any husband and wife who file a return under the federal  
2296 income tax for such taxable year as married individuals filing jointly or  
2297 any person who files a return under the federal income tax for such  
2298 taxable year as a surviving spouse, as defined in Section 2(a) of the  
2299 Internal Revenue Code:

T1536	Connecticut Taxable Income	Rate of Tax
T1537	Not over \$20,000	3.0%
T1538	Over \$20,000	\$600.00, plus 5.0% of the
T1539		excess over \$20,000

2300 (D) For trusts or estates, the rate of tax shall be 5.0% of the  
2301 Connecticut taxable income.

2302 (7) For taxable years commencing on or after January 1, 2009, but  
2303 prior to January 1, 2011, in accordance with the following schedule:

2304 (A) For any person who files a return under the federal income tax  
2305 for such taxable year as an unmarried individual:

T1540	Connecticut Taxable Income	Rate of Tax
T1541	Not over \$10,000	3.0%
T1542	Over \$10,000 but not	\$300.00, plus 5.0% of the
T1543	over \$500,000	excess over \$10,000
T1544	Over \$500,000	\$24,800, plus 6.5% of the
T1545		excess over \$500,000

2306 (B) For any person who files a return under the federal income tax  
2307 for such taxable year as a head of household, as defined in Section 2(b)  
2308 of the Internal Revenue Code:

T1546	Connecticut Taxable Income	Rate of Tax
T1547	Not over \$16,000	3.0%
T1548	Over \$16,000 but not	\$480.00, plus 5.0% of the
T1549	over \$800,000	excess over \$16,000
T1550	Over \$800,000	\$39,680, plus 6.5% of the
T1551		excess over \$800,000

2309 (C) For any husband and wife who file a return under the federal  
2310 income tax for such taxable year as married individuals filing jointly or

2311 any person who files a return under the federal income tax for such  
2312 taxable year as a surviving spouse, as defined in Section 2(a) of the  
2313 Internal Revenue Code:

T1552	Connecticut Taxable Income	Rate of Tax
T1553	Not over \$20,000	3.0%
T1554	Over \$20,000 but not	\$600.00, plus 5.0% of the
T1555	over \$1,000,000	excess over \$20,000
T1556	Over \$1,000,000	\$49,600, plus 6.5% of the
T1557		excess over \$1,000,000

2314 (D) For any person who files a return under the federal income tax  
2315 for such taxable year as a married individual filing separately:

T1558	Connecticut Taxable Income	Rate of Tax
T1559	Not over \$10,000	3.0%
T1560	Over \$10,000 but not	\$300.00, plus 5.0% of the
T1561	over \$500,000	excess over \$10,000
T1562	Over \$500,000	\$24,800, plus 6.5% of the
T1563		excess over \$500,000

2316 (E) For trusts or estates, the rate of tax shall be 6.5% of the  
2317 Connecticut taxable income.

2318 (8) For taxable years commencing on or after January 1, 2011, in  
2319 accordance with the following schedule:

2320 (A) (i) For any person who files a return under the federal income  
2321 tax for such taxable year as an unmarried individual:

T1564	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T1565	<u>Not over \$10,000</u>	<u>3.0%</u>
T1566	<u>Over \$10,000 but not</u>	<u>\$300.00, plus 5.0% of the</u>
T1567	<u>over \$50,000</u>	<u>excess over \$10,000</u>



T1568	<u>Over \$50,000 but not</u>	<u>\$2,300, plus 5.5% of the</u>
T1569	<u>over \$100,000</u>	<u>excess over \$50,000</u>
T1570	<u>Over \$100,000 but not</u>	<u>\$5,050, plus 6.0% of the</u>
T1571	<u>over \$200,000</u>	<u>excess over \$100,000</u>
T1572	<u>Over \$200,000 but not</u>	<u>\$11,050, plus 6.5% of the</u>
T1573	<u>over \$250,000</u>	<u>excess over \$200,000</u>
T1574	<u>Over \$250,000</u>	<u>\$14,300, plus 6.70% of the</u>
T1575		<u>excess over \$250,000</u>

2322 (ii) Notwithstanding the provisions of subparagraph (A)(i) of this  
 2323 subdivision, for each taxpayer whose Connecticut adjusted gross  
 2324 income exceeds fifty-six thousand five hundred dollars, the amount of  
 2325 the taxpayer's Connecticut taxable income to which the three-per-cent  
 2326 tax rate applies shall be reduced by one thousand dollars for each five  
 2327 thousand dollars, or fraction thereof, by which the taxpayer's  
 2328 Connecticut adjusted gross income exceeds said amount. Any such  
 2329 amount of Connecticut taxable income to which, as provided in the  
 2330 preceding sentence, the three-per-cent tax rate does not apply shall be  
 2331 an amount to which the five-per-cent tax rate shall apply.

2332 (iii) Each taxpayer whose Connecticut adjusted gross income  
 2333 exceeds two hundred thousand dollars shall pay, in addition to the tax  
 2334 computed under the provisions of subparagraphs (A)(i) and (A)(ii) of  
 2335 this subdivision, an amount equal to seventy-five dollars for each five  
 2336 thousand dollars, or fraction thereof, by which the taxpayer's  
 2337 Connecticut adjusted gross income exceeds two hundred thousand  
 2338 dollars, up to a maximum payment of two thousand two hundred fifty  
 2339 dollars.

2340 (B) (i) For any person who files a return under the federal income  
 2341 tax for such taxable year as a head of household, as defined in Section  
 2342 2(b) of the Internal Revenue Code:

T1576	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T1577	<u>Not over \$16,000</u>	<u>3.0%</u>

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T1578	<u>Over \$16,000 but not</u>	<u>\$480.00, plus 5.0% of the</u>
T1579	<u>over \$80,000</u>	<u>excess over \$16,000</u>
T1580	<u>Over \$80,000 but not</u>	<u>\$3,680, plus 5.5% of the</u>
T1581	<u>over \$160,000</u>	<u>excess over \$80,000</u>
T1582	<u>Over \$160,000 but not</u>	<u>\$8,080, plus 6.0% of the</u>
T1583	<u>over \$320,000</u>	<u>excess over \$160,000</u>
T1584	<u>Over \$320,000 but not</u>	<u>\$17,680, plus 6.5% of the</u>
T1585	<u>over \$400,000</u>	<u>excess over \$320,000</u>
T1586	<u>Over \$400,000</u>	<u>\$22,880, plus 6.70% of the</u>
T1587		<u>excess over \$400,000</u>

2343     (ii) Notwithstanding the provisions of subparagraph (B)(i) of this  
 2344 subdivision, for each taxpayer whose Connecticut adjusted gross  
 2345 income exceeds seventy-eight thousand five hundred dollars, the  
 2346 amount of the taxpayer's Connecticut taxable income to which the  
 2347 three-per-cent tax rate applies shall be reduced by one thousand six  
 2348 hundred dollars for each four thousand dollars, or fraction thereof, by  
 2349 which the taxpayer's Connecticut adjusted gross income exceeds said  
 2350 amount. Any such amount of Connecticut taxable income to which, as  
 2351 provided in the preceding sentence, the three-per-cent tax rate does  
 2352 not apply shall be an amount to which the five-per-cent tax rate shall  
 2353 apply.

2354     (iii) Each taxpayer whose Connecticut adjusted gross income  
 2355 exceeds three hundred twenty thousand dollars shall pay, in addition  
 2356 to the tax computed under the provisions of subparagraphs (B)(i) and  
 2357 (B)(ii) of this subdivision, an amount equal to one hundred twenty  
 2358 dollars for each eight thousand dollars, or fraction thereof, by which  
 2359 the taxpayer's Connecticut adjusted gross income exceeds three  
 2360 hundred twenty thousand dollars, provided, up to a maximum  
 2361 payment of three thousand six hundred dollars.

2362     (C) (i) For any husband and wife who file a return under the federal  
 2363 income tax for such taxable year as married individuals filing jointly or  
 2364 any person who files a return under the federal income tax for such

2365 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 2366 Internal Revenue Code:

T1588	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T1589	<u>Not over \$20,000</u>	<u>3.0%</u>
T1590	<u>Over \$20,000 but not</u>	<u>\$600.00, plus 5.0% of the</u>
T1591	<u>over \$100,000</u>	<u>excess over \$20,000</u>
T1592	<u>Over \$100,000 but not</u>	<u>\$4,600, plus 5.5% of the</u>
T1593	<u>over \$200,000</u>	<u>excess over \$100,000</u>
T1594	<u>Over \$200,000 but not</u>	<u>\$10,100, plus 6.0% of the</u>
T1595	<u>over \$400,000</u>	<u>excess over \$200,000</u>
T1596	<u>Over \$400,000 but not</u>	<u>\$22,100, plus 6.5% of the</u>
T1597	<u>over \$500,000</u>	<u>excess over \$400,000</u>
T1598	<u>Over \$500,000</u>	<u>\$28,600, plus 6.70% of the</u>
T1599		<u>excess over \$500,000</u>

2367 (ii) Notwithstanding the provisions of subparagraph (C)(i) of this  
 2368 subdivision, for each taxpayer whose Connecticut adjusted gross  
 2369 income exceeds one hundred thousand five hundred dollars, the  
 2370 amount of the taxpayer's Connecticut taxable income to which the  
 2371 three-per-cent tax rate applies shall be reduced by two thousand  
 2372 dollars for each five thousand dollars, or fraction thereof, by which the  
 2373 taxpayer's Connecticut adjusted gross income exceeds said amount.  
 2374 Any such amount of Connecticut taxable income to which, as provided  
 2375 in the preceding sentence, the three-per-cent tax rate does not apply  
 2376 shall be an amount to which the five-per-cent tax rate shall apply.

2377 (iii) Each taxpayer whose Connecticut adjusted gross income  
 2378 exceeds four hundred thousand dollars shall pay, in addition to the tax  
 2379 computed under the provisions of subparagraphs (C)(i) and (C)(ii) of  
 2380 this subdivision, an amount equal to one hundred fifty dollars for each  
 2381 ten thousand dollars, or fraction thereof, by which the taxpayer's  
 2382 Connecticut adjusted gross income exceeds four hundred thousand

2383 dollars, up to a maximum payment of four thousand five hundred  
 2384 dollars.

2385 (D) (i) For any person who files a return under the federal income  
 2386 tax for such taxable year as a married individual filing separately:

T1600	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T1601	<u>Not over \$10,000</u>	<u>3.0%</u>
T1602	<u>Over \$10,000 but not</u>	<u>\$300.00, plus 5.0% of the</u>
T1603	<u>over \$50,000</u>	<u>excess over \$10,000</u>
T1604	<u>Over \$50,000 but not</u>	<u>\$2,300, plus 5.5% of the</u>
T1605	<u>over \$100,000</u>	<u>excess over \$50,000</u>
T1606	<u>Over \$100,000 but not</u>	<u>\$5,050, plus 6.0% of the</u>
T1607	<u>over \$200,000</u>	<u>excess over \$100,000</u>
T1608	<u>Over \$200,000 but not</u>	<u>\$11,050, plus 6.5% of the</u>
T1609	<u>over \$250,000</u>	<u>excess over \$200,000</u>
T1610	<u>Over \$250,000</u>	<u>\$14,300, plus 6.70% of the</u>
T1611		<u>excess over \$250,000</u>

2387 (ii) Notwithstanding the provisions of subparagraph (D)(i) of this  
 2388 subdivision, for each taxpayer whose Connecticut adjusted gross  
 2389 income exceeds fifty thousand two hundred fifty dollars, the amount  
 2390 of the taxpayer's Connecticut taxable income to which the three-per-  
 2391 cent tax rate applies shall be reduced by one thousand dollars for each  
 2392 two thousand five hundred dollars, or fraction thereof, by which the  
 2393 taxpayer's Connecticut adjusted gross income exceeds said amount.  
 2394 Any such amount of Connecticut taxable income to which, as provided  
 2395 in the preceding sentence, the three-per-cent tax rate does not apply  
 2396 shall be an amount to which the five-per-cent tax rate shall apply.

2397 (iii) Each taxpayer whose Connecticut adjusted gross income  
 2398 exceeds two hundred thousand dollars shall pay, in addition to the tax  
 2399 computed under the provisions of subparagraphs (D)(i) and (D)(ii) of

2400 this subdivision, an amount equal to seventy-five dollars for each five  
2401 thousand dollars, or fraction thereof, by which the taxpayer's  
2402 Connecticut adjusted gross income exceeds two hundred thousand  
2403 dollars, up to a maximum payment of two thousand two hundred fifty  
2404 dollars.

2405 (E) For trusts or estates, the rate of tax shall be 6.70% of the  
2406 Connecticut taxable income.

2407 [(8)] (9) The provisions of this subsection shall apply to resident  
2408 trusts and estates and, wherever reference is made in this subsection to  
2409 residents of this state, such reference shall be construed to include  
2410 resident trusts and estates, provided any reference to a resident's  
2411 Connecticut adjusted gross income derived from sources without this  
2412 state or to a resident's Connecticut adjusted gross income shall be  
2413 construed, in the case of a resident trust or estate, to mean the resident  
2414 trust or estate's Connecticut taxable income derived from sources  
2415 without this state and the resident trust or estate's Connecticut taxable  
2416 income, respectively.

2417 Sec. 108. (*Effective from passage*) The Commissioner of Revenue  
2418 Services shall adjust the withholding tables issued for purposes of  
2419 administering the income tax imposed under chapter 229 of the  
2420 general statutes, to take account of any changes in such tax made by  
2421 section 107 of this act, and, as soon as practicable, shall issue new  
2422 withholding tables applicable to the taxable year commencing during  
2423 2011.

2424 Sec. 109. (*Effective from passage*) Notwithstanding the provisions of  
2425 section 12-722 of the general statutes, any taxpayer required to make  
2426 an estimated payment in September, 2011, for the tax due under  
2427 chapter 229 of the general statutes, shall make such payment in an  
2428 amount which is adjusted for any change in the rate applicable to the  
2429 current taxable year, as provided in section 12-700 of the general  
2430 statutes, as amended by this act.

2431 Sec. 110. (NEW) (*Effective from passage and applicable to taxable years*  
 2432 *commencing on or after January 1, 2011*) (a) Any resident of this state, as  
 2433 defined in subdivision (1) of subsection (a) of section 12-701 of the  
 2434 general statutes, who is subject to the tax imposed under chapter 229 of  
 2435 the general statutes for any taxable year shall be allowed a credit  
 2436 against the tax otherwise due under such chapter in an amount equal  
 2437 to thirty per cent of the earned income credit claimed and allowed for  
 2438 the same taxable year under Section 32 of the Internal Revenue Code,  
 2439 as defined in subsection (a) of section 12-701 of the general statutes.

2440 (b) If the amount of the credit allowed pursuant to this section  
 2441 exceeds the taxpayer's liability for the tax imposed under said chapter  
 2442 229, the Commissioner of Revenue Services shall treat such excess as  
 2443 an overpayment and, except as provided under section 12-739 or 12-  
 2444 742 of the general statutes, shall refund the amount of such excess,  
 2445 without interest, to the taxpayer.

2446 (c) If a married individual who is otherwise eligible for the credit  
 2447 allowed hereunder has filed a joint federal income tax return for the  
 2448 taxable year, but is required to file a separate return under said chapter  
 2449 229 of the general statutes for such taxable year, the credit for which  
 2450 such individual is eligible under this section shall be an amount equal  
 2451 to thirty per cent of the earned income credit claimed and allowed for  
 2452 such taxable year under said Section 32 of the Internal Revenue Code  
 2453 multiplied by a fraction, the numerator of which is such individual's  
 2454 federal adjusted gross income, as reported on such individual's  
 2455 separate return under said chapter 229, and the denominator of which  
 2456 is the federal adjusted gross income, as reported on the joint federal  
 2457 income tax return.

2458 (d) To the extent permitted under federal law, any state or federal  
 2459 earned income tax credit shall not be counted as income when received  
 2460 by an individual who is an applicant for, or recipient of, benefits or  
 2461 services under any state or federal program that provides such benefits  
 2462 or services based on need, nor shall any such earned income tax credit

2463 be counted as resources, for the purpose of determining the  
2464 individual's or any other individual's eligibility for such benefits or  
2465 services, or the amount of such benefits or services.

2466 Sec. 111. Subsections (b) and (c) of section 12-704c of the general  
2467 statutes are repealed and the following is substituted in lieu thereof  
2468 (*Effective from passage and applicable to taxable years commencing on or after*  
2469 *January 1, 2011*):

2470 (b) The credit allowed under this section shall not exceed two  
2471 hundred fifteen dollars for the taxable year commencing on or after  
2472 January 1, 1997, and prior to January 1, 1998; for taxable years  
2473 commencing on or after January 1, 1998, but prior to January 1, 1999,  
2474 three hundred fifty dollars; for taxable years commencing on or after  
2475 January 1, 1999, but prior to January 1, 2000, four hundred twenty-five  
2476 dollars; for taxable years commencing on or after January 1, 2000, but  
2477 prior to January 1, 2003, five hundred dollars; for taxable years  
2478 commencing on or after January 1, 2003, three hundred fifty dollars;  
2479 for taxable years commencing on or after January 1, 2005, but prior to  
2480 January 1, 2006, three hundred fifty dollars; [and] for taxable years  
2481 commencing on or after January 1, 2006, but prior to January 1, 2011,  
2482 five hundred dollars; and for taxable years commencing on or after  
2483 January 1, 2011, three hundred dollars. In the case of any husband and  
2484 wife who file a return under the federal income tax for such taxable  
2485 year as married individuals filing a joint return, the credit allowed, in  
2486 the aggregate, shall not exceed such amounts for each such taxable  
2487 year.

2488 (c) (1) (A) For taxable years commencing prior to January 1, 2000, in  
2489 the case of any such taxpayer who files under the federal income tax  
2490 for such taxable year as an unmarried individual whose Connecticut  
2491 adjusted gross income exceeds fifty-two thousand five hundred  
2492 dollars, the amount of the credit that exceeds one hundred dollars shall  
2493 be reduced by ten per cent for each ten thousand dollars, or fraction  
2494 thereof, by which the taxpayer's Connecticut adjusted gross income

2495 exceeds said amount.

2496 (B) For taxable years commencing on or after January 1, 2000, but  
2497 prior to January 1, 2001, in the case of any such taxpayer who files  
2498 under the federal income tax for such taxable year as an unmarried  
2499 individual whose Connecticut adjusted gross income exceeds fifty-  
2500 three thousand five hundred dollars, the amount of the credit that  
2501 exceeds one hundred dollars shall be reduced by ten per cent for each  
2502 ten thousand dollars, or fraction thereof, by which the taxpayer's  
2503 Connecticut adjusted gross income exceeds said amount.

2504 (C) For taxable years commencing on or after January 1, 2001, but  
2505 prior to January 1, 2004, in the case of any such taxpayer who files  
2506 under the federal income tax for such taxable year as an unmarried  
2507 individual whose Connecticut adjusted gross income exceeds fifty-four  
2508 thousand five hundred dollars, the amount of the credit shall be  
2509 reduced by ten per cent for each ten thousand dollars, or fraction  
2510 thereof, by which the taxpayer's Connecticut adjusted gross income  
2511 exceeds said amount.

2512 (D) For taxable years commencing on or after January 1, 2004, but  
2513 prior to January 1, 2007, in the case of any such taxpayer who files  
2514 under the federal income tax for such taxable year as an unmarried  
2515 individual whose Connecticut adjusted gross income exceeds fifty-five  
2516 thousand dollars, the amount of the credit shall be reduced by ten per  
2517 cent for each ten thousand dollars, or fraction thereof, by which the  
2518 taxpayer's Connecticut adjusted gross income exceeds said amount.

2519 (E) For taxable years commencing on or after January 1, 2007, but  
2520 prior to January 1, 2008, in the case of any such taxpayer who files  
2521 under the federal income tax for such taxable year as an unmarried  
2522 individual whose Connecticut adjusted gross income exceeds fifty-five  
2523 thousand five hundred dollars, the amount of the credit shall be  
2524 reduced by ten per cent for each ten thousand dollars, or fraction  
2525 thereof, by which the taxpayer's Connecticut adjusted gross income  
2526 exceeds said amount.



2527 (F) For taxable years commencing on or after January 1, 2008, but  
2528 prior to January 1, [2012] 2011, in the case of any such taxpayer who  
2529 files under the federal income tax for such taxable year as an  
2530 unmarried individual whose Connecticut adjusted gross income  
2531 exceeds fifty-six thousand five hundred dollars, the amount of the  
2532 credit shall be reduced by ten per cent for each ten thousand dollars, or  
2533 fraction thereof, by which the taxpayer's Connecticut adjusted gross  
2534 income exceeds said amount.

2535 (G) For taxable years commencing on or after January 1, [2012] 2011,  
2536 but prior to January 1, 2013, in the case of any such taxpayer who files  
2537 under the federal income tax for such taxable year as an unmarried  
2538 individual whose Connecticut adjusted gross income exceeds [fifty-  
2539 eight] fifty-six thousand five hundred dollars, the amount of the credit  
2540 shall be reduced by [ten] fifteen per cent for each ten thousand dollars,  
2541 or fraction thereof, by which the taxpayer's Connecticut adjusted gross  
2542 income exceeds said amount.

2543 (H) For taxable years commencing on or after January 1, 2013, but  
2544 prior to January 1, 2014, in the case of any such taxpayer who files  
2545 under the federal income tax for such taxable year as an unmarried  
2546 individual whose Connecticut adjusted gross income exceeds sixty  
2547 thousand five hundred dollars, the amount of the credit shall be  
2548 reduced by [ten] fifteen per cent for each ten thousand dollars, or  
2549 fraction thereof, by which the taxpayer's Connecticut adjusted gross  
2550 income exceeds said amount.

2551 (I) For taxable years commencing on or after January 1, 2014, but  
2552 prior to January 1, 2015, in the case of any such taxpayer who files  
2553 under the federal income tax for such taxable year as an unmarried  
2554 individual whose Connecticut adjusted gross income exceeds  
2555 sixty-two thousand five hundred dollars, the amount of the credit shall  
2556 be reduced by [ten] fifteen per cent for each ten thousand dollars, or  
2557 fraction thereof, by which the taxpayer's Connecticut adjusted gross  
2558 income exceeds said amount.

2559 (J) For taxable years commencing on or after January 1, 2015, in the  
2560 case of any such taxpayer who files under the federal income tax for  
2561 such taxable year as an unmarried individual whose Connecticut  
2562 adjusted gross income exceeds sixty-four thousand five hundred  
2563 dollars, the amount of the credit shall be reduced by [ten] fifteen per  
2564 cent for each ten thousand dollars, or fraction thereof, by which the  
2565 taxpayer's Connecticut adjusted gross income exceeds said amount.

2566 (2) In the case of any such taxpayer who files under the federal  
2567 income tax for such taxable year as a married individual filing  
2568 separately whose Connecticut adjusted gross income exceeds fifty  
2569 thousand two hundred fifty dollars, the amount of the credit shall be  
2570 reduced by [ten] fifteen per cent for each five thousand dollars, or  
2571 fraction thereof, by which the taxpayer's Connecticut adjusted gross  
2572 income exceeds said amount.

2573 (3) In the case of a taxpayer who files under the federal income tax  
2574 for such taxable year as a head of household whose Connecticut  
2575 adjusted gross income exceeds seventy-eight thousand five hundred  
2576 dollars, the amount of the credit shall be reduced by [ten] fifteen per  
2577 cent for each ten thousand dollars or fraction thereof, by which the  
2578 taxpayer's Connecticut adjusted gross income exceeds said amount.

2579 (4) In the case of a taxpayer who files under federal income tax for  
2580 such taxable year as married individuals filing jointly whose  
2581 Connecticut adjusted gross income exceeds one hundred thousand five  
2582 hundred dollars, the amount of the credit shall be reduced by [ten]  
2583 fifteen per cent for each ten thousand dollars, or fraction thereof, by  
2584 which the taxpayer's Connecticut adjusted gross income exceeds said  
2585 amount.

2586 Sec. 112. Subsection (a) of section 14-12 of the general statutes is  
2587 repealed and the following is substituted in lieu thereof (*Effective July*  
2588 *1, 2011*):

2589 (a) No motor vehicle shall be operated or towed on any highway,

2590 except as otherwise expressly provided, unless it is registered with the  
2591 commissioner, provided any motor vehicle may be towed for repairs  
2592 or necessary work if it bears the markers of a licensed and registered  
2593 dealer, manufacturer or repairer and provided any motor vehicle  
2594 which is validly registered in another state may, for a period of sixty  
2595 days following establishment by the owner of residence in this state, be  
2596 operated on any highway without first being registered with the  
2597 commissioner. Except as otherwise provided in this subsection, (1) a  
2598 person commits an infraction if [he] such person registers a motor  
2599 vehicle he or she does not own or if [he] such person operates, or  
2600 allows the operation of, an unregistered motor vehicle on a public  
2601 highway, or (2) a resident of this state who operates a motor vehicle he  
2602 or she owns with marker plates issued by another state shall be fined  
2603 [not less than one hundred fifty dollars nor more than three hundred]  
2604 one thousand dollars. If the owner of a motor vehicle previously  
2605 registered on an annual or biennial basis, the registration of which  
2606 expired not more than thirty days previously, operates or allows the  
2607 operation of such a motor vehicle, [he] such owner shall be fined the  
2608 amount designated for the infraction of failure to renew a registration,  
2609 but [his] the right to retain his or her operator's license shall not be  
2610 affected. No operator other than the owner shall be subject to penalty  
2611 for the operation of such a previously registered motor vehicle. As  
2612 used in this subsection, the term "unregistered motor vehicle" includes  
2613 any vehicle that is not eligible for registration by the commissioner due  
2614 to the absence of necessary equipment or other characteristics of the  
2615 vehicle that make it unsuitable for highway operation, unless the  
2616 operation of such vehicle is expressly permitted by another provision  
2617 of this chapter or chapter 248.

2618 Sec. 113. Subsection (b) of section 51-56a of the general statutes is  
2619 repealed and the following is substituted in lieu thereof (*Effective July*  
2620 *1, 2011*):

2621 (b) The state shall remit to the municipalities in which the violations  
2622 occurred all amounts received in respect to the violation of subdivision

2623 (2) of subsection (a) of section 14-12, as amended by this act, sections  
 2624 14-251, 14-252, 14-253a and 14-305 to 14-308, inclusive, or any  
 2625 regulation adopted thereunder or ordinance enacted in accordance  
 2626 therewith. Each clerk of the Superior Court or the Chief Court  
 2627 Administrator, or any other official of the Superior Court designated  
 2628 by the Chief Court Administrator, shall, on or before the thirtieth day  
 2629 of January, April, July and October in each year, certify to the  
 2630 Comptroller the amount due for the previous quarter under this  
 2631 subsection to each municipality served by the office of the clerk or  
 2632 official, provided prior to the institution of court proceedings, a city,  
 2633 town or borough shall have the authority to collect and retain all  
 2634 proceeds from parking violations committed within the jurisdiction of  
 2635 such city, town or borough.

2636 Sec. 114. (*Effective July 1, 2011*) Notwithstanding the provisions of  
 2637 subsection (a) of section 14-12 of the general statutes, as amended by  
 2638 this act, and subsection (b) of section 51-56a of the general statutes, as  
 2639 amended by this act, no person shall be liable for the fine prescribed  
 2640 pursuant to subdivision (2) of subsection (a) of section 14-12 of the  
 2641 general statutes, as amended by this act, prior to January 1, 2012. When  
 2642 a resident of this state registers in this state a motor vehicle with  
 2643 marker plates issued by another state, taxes owing, if any, shall be due  
 2644 upon such registration, but no fine, interest or other penalty shall  
 2645 apply prior to January 1, 2012.

2646 Sec. 115. Subsection (g) of section 13b-59 of the general statutes is  
 2647 repealed and the following is substituted in lieu thereof (*Effective July*  
 2648 *1, 2011*):

2649 (g) "Motor vehicle related fines, penalties or other charges" means  
 2650 all fines, penalties or other charges required by, or levied pursuant to  
 2651 subsection (a) of section 14-12, as amended by this act, except for  
 2652 subdivision (2) of said subsection (a), sections 14-12s, as amended by  
 2653 this act, 14-13, 14-16, 14-17, 14-18, 14-26, 14-27 and 14-29, subsection (d)  
 2654 of section 14-35 and sections 14-36, 14-39, 14-43, 14-45, 14-64, 14-80,

2655 14-81, 14-97, 14-98, 14-99, 14-101, 14-102, 14-103, 14-104, 14-105, 14-106,  
 2656 14-110, 14-111, 14-112, 14-137a, 14-140, 14-145, 14-146, 14-147, 14-148,  
 2657 14-149, 14-150, 14-151, 14-152, 14-161, subsection (f) of section 14-164i,  
 2658 14-196, 14-197, 14-198, 14-213, 14-214, 14-215, 14-216, 14-217, 14-218a,  
 2659 14-219, 14-220, 14-221, 14-222, 14-223, 14-224, 14-225, 14-226, 14-228,  
 2660 14-230, 14-231, 14-232, 14-233, 14-234, 14-235, 14-236, 14-237, 14-238,  
 2661 14-239, 14-240, 14-241, 14-242, 14-243, 14-244, 14-245, 14-246a, 14-247,  
 2662 14-249, 14-250, 14-257, 14-260, 14-261, 14-262, 14-264, 14-267a, 14-269,  
 2663 subsection (g) of section 14-270, sections 14-271, 14-273, 14-274, 14-275,  
 2664 14-276, 14-277, 14-279, 14-280, 14-281, 14-282, 14-283, 14-285, 14-286,  
 2665 14-295, 14-296, 14-300, 14-314, 14-329, 14-331, 14-342, 14-386, 14-386a,  
 2666 14-387, 15-7, 15-8, 15-9, 15-16, 15-25 and 15-33;

2667 Sec. 116. Subsections (a) to (g), inclusive, of section 13b-76 of the  
 2668 general statutes are repealed and the following is substituted in lieu  
 2669 thereof (*Effective July 1, 2011*):

2670 (a) Bonds and bond anticipation notes issued pursuant to sections  
 2671 13b-74 to 13b-77, inclusive, as amended by this act, are hereby  
 2672 determined to be issued for valid public purposes in exercise of  
 2673 essential governmental functions. Such bonds and bond anticipation  
 2674 notes shall be special obligations of the state and shall not be payable  
 2675 from or charged upon any funds other than the pledged revenues or  
 2676 other receipts, funds or moneys pledged therefor as provided in  
 2677 sections 3-21a, 3-27a, 3-27f, 12-458 and 12-458d, subsection (c) of  
 2678 section 13a-80a, sections 13a-175p to 13a-175u, inclusive, subsection (f)  
 2679 of section 13b-42, sections 13b-59, as amended by this act, 13b-61, 13b-  
 2680 69, 13b-71, 13b-74 to 13b-77, inclusive, as amended by this act, and 13b-  
 2681 80, subsection (a) of section 13b-97, subsection (a) of section 14-12, as  
 2682 amended by this act, except for subdivision (2) of said subsection (a),  
 2683 sections 14-15, 14-16a and 14-21c, subsection (a) of section 14-25a,  
 2684 section 14-28, subsection (b) of section 14-35, subsection (b) of section  
 2685 14-41, as amended by this act, section 14-41a, subsection (a) of section  
 2686 14-44, sections 14-47, as amended by this act, 14-48b, 14-49, as  
 2687 amended by this act, and 14-50, subsection (a) of section 14-50a, as

2688 amended by this act, sections 14-52 and 14-58, subsection (c) of section  
2689 14-66, subsection (e) of section 14-67, sections 14-67a, 14-67d, as  
2690 amended by this act, 14-67l and 14-69, subsection (e) of section 14-73,  
2691 subsection (c) of section 14-96q, sections 14-103a and 14-160, subsection  
2692 (a) of section 14-164a, subsection (a) of section 14-192, sections 14-319,  
2693 14-320 and 14-381, subsection (b) of section 14-382 and sections 15-14  
2694 and 16-299, nor shall the state or any political subdivision thereof be  
2695 subject to any liability thereon, except to the extent of such pledged  
2696 revenues or other receipts, funds or moneys pledged therefor as  
2697 provided in said sections. As part of the contract of the state with the  
2698 owners of said bonds and bond anticipation notes, all amounts  
2699 necessary for punctual payment of the debt service requirements with  
2700 respect to such bonds and bond anticipation notes shall be deemed to  
2701 be appropriated, but only from the sources pledged pursuant to said  
2702 sections, upon the authorization of issuance of such bonds and bond  
2703 anticipation notes by the State Bond Commission, or the filing of a  
2704 certificate of determination by the Treasurer in accordance with  
2705 subsection (c) of this section, and the Treasurer shall pay such  
2706 principal and interest as the same shall accrue, but only from such  
2707 sources. The issuance of bonds or bond anticipation notes issued under  
2708 sections 13b-74 to 13b-77, inclusive, as amended by this act, shall not  
2709 directly or indirectly or contingently obligate the state or any political  
2710 subdivision thereof to levy or to pledge any form of taxation whatever  
2711 therefor, except for taxes included in the pledged revenues, or to make  
2712 any additional appropriation for their payment. Such bonds and bond  
2713 anticipation notes shall not constitute a charge, lien or encumbrance,  
2714 legal or equitable, upon any property of the state or of any political  
2715 subdivision thereof other than the pledged revenues or other receipts,  
2716 funds or moneys pledged therefor as provided in sections 3-21a, 3-27a,  
2717 3-27f, 12-458 and 12-458d, subsection (c) of section 13a-80a, sections  
2718 13a-175p to 13a-175u, inclusive, subsection (f) of section 13b-42,  
2719 sections 13b-59, as amended by this act, 13b-61, 13b-69, 13b-71, 13b-74  
2720 to 13b-77, inclusive, as amended by this act, and 13b-80, subsection (a)  
2721 of section 13b-97, subsection (a) of section 14-12, as amended by this

2722 act, except for subdivision (2) of said subsection (a), sections 14-15, 14-  
 2723 16a and 14-21c, subsection (a) of section 14-25a, section 14-28,  
 2724 subsection (b) of section 14-35, subsection (b) of section 14-41, as  
 2725 amended by this act, section 14-41a, subsection (a) of section 14-44,  
 2726 sections 14-47, as amended by this act, 14-48b, 14-49, as amended by  
 2727 this act, and 14-50, subsection (a) of section 14-50a, as amended by this  
 2728 act, sections 14-52 and 14-58, subsection (c) of section 14-66, subsection  
 2729 (e) of section 14-67, sections 14-67a, 14-67d, as amended by this act, 14-  
 2730 67l and 14-69, subsection (e) of section 14-73, subsection (c) of section  
 2731 14-96q, sections 14-103a and 14-160, subsection (a) of section 14-164a,  
 2732 subsection (a) of section 14-192, sections 14-319, 14-320 and 14-381,  
 2733 subsection (b) of section 14-382 and section 15-14, and the substance of  
 2734 such limitation shall be plainly stated on the face of each such bond  
 2735 and bond anticipation note. Bonds and bond anticipation notes issued  
 2736 pursuant to sections 13b-74 to 13b-77, inclusive, as amended by this  
 2737 act, shall not be subject to any statutory limitation on the indebtedness  
 2738 of the state, and, when issued, shall not be included in computing the  
 2739 aggregate indebtedness of the state in respect to and to the extent of  
 2740 any such limitation.

2741 (b) Bonds issued pursuant to sections 13b-74 to 13b-77, inclusive, as  
 2742 amended by this act, may be executed and delivered at such time or  
 2743 times and shall be dated, bear interest at such rate or rates, including  
 2744 variable rates to be determined in such manner as set forth in the  
 2745 proceedings authorizing the issuance of the bonds, provide for  
 2746 payment of interest on such dates, whether before or at maturity, be  
 2747 issued at, above or below par, mature at such time or times not  
 2748 exceeding thirty years from their date, have such rank or priority, be  
 2749 payable in such medium of payment, be issued in such form, including  
 2750 without limitation registered or book-entry form, carry such  
 2751 registration and transfer privileges and be made subject to purchase or  
 2752 redemption before maturity at such price or prices and under such  
 2753 terms and conditions, including the condition that such bonds be  
 2754 subject to purchase or redemption on the demand of the owner  
 2755 thereof, all as may be provided by the State Bond Commission. The

2756 State Bond Commission shall determine the form of the bonds, the  
 2757 manner of execution of the bonds, the denomination or denominations  
 2758 of the bonds and the manner of payment of principal and interest.  
 2759 Prior to the preparation of definitive bonds, the State Bond  
 2760 Commission may, under like restrictions, authorize the issuance of  
 2761 interim receipts or temporary bonds, exchangeable for definitive bonds  
 2762 when such bonds have been executed and are available for delivery. If  
 2763 any of the officers whose signatures appear on the bonds cease to be  
 2764 officers before the delivery of any such bonds, such signatures shall,  
 2765 nevertheless, be valid and sufficient for all purposes, the same as if  
 2766 such officers had remained in office until delivery. Nothing herein  
 2767 shall prevent any series of bonds issued under sections 3-21a, 3-27a, 3-  
 2768 27f, 12-458 and 12-458d, subsection (c) of section 13a-80a, sections 13a-  
 2769 175p to 13a-175u, inclusive, subsection (f) of section 13b-42, sections  
 2770 13b-59, as amended by this act, 13b-61, 13b-69, 13b-71, 13b-74 to 13b-  
 2771 77, inclusive, as amended by this act, and 13b-80, subsection (a) of  
 2772 section 13b-97, subsection (a) of section 14-12, as amended by this act,  
 2773 except for subdivision (2) of said subsection (a), sections 14-15, 14-16a  
 2774 and 14-21c, subsection (a) of section 14-25a, section 14-28, subsection  
 2775 (b) of section 14-35, subsection (b) of section 14-41, as amended by this  
 2776 act, section 14-41a, subsection (a) of section 14-44, sections 14-47, as  
 2777 amended by this act, 14-48b, 14-49, as amended by this act, and 14-50,  
 2778 subsection (a) of section 14-50a, as amended by this act, sections 14-52  
 2779 and 14-58, subsection (c) of section 14-66, subsection (e) of section 14-  
 2780 67, sections 14-67a, 14-67d, as amended by this act, 14-67l and 14-69,  
 2781 subsection (e) of section 14-73, subsection (c) of section 14-96q, sections  
 2782 14-103a and 14-160, subsection (a) of section 14-164a, subsection (a) of  
 2783 section 14-192, sections 14-319, 14-320 and 14-381, subsection (b) of  
 2784 section 14-382 and sections 15-14 and 16-299 from being issued in  
 2785 coupon form, in which case references to the bonds herein also shall  
 2786 refer to the coupons attached thereto where appropriate, and  
 2787 references to owners of bonds shall include holders of such bonds  
 2788 where appropriate.

2789 (c) Any bonds issued pursuant to sections 13b-74 to 13b-77,



2790 inclusive, as amended by this act, may be sold at public sale on sealed  
2791 proposals or by negotiation in such manner, at such price or prices, at  
2792 such time or times and on such other terms and conditions of such  
2793 bonds and the issuance and sale thereof as the State Bond Commission  
2794 may determine to be in the best interests of the state, or the State Bond  
2795 Commission may delegate to the Treasurer all or any part of the  
2796 foregoing powers in which event the Treasurer shall exercise such  
2797 powers unless the State Bond Commission, by adoption of a resolution  
2798 prior to the exercise of such powers by the Treasurer shall elect to  
2799 reassume the same. Such powers shall be exercised from time to time  
2800 in such manner as the Treasurer shall determine to be in the best  
2801 interests of the state and he shall file a certificate of determination  
2802 setting forth the details thereof with the secretary of the State Bond  
2803 Commission on or before the date of delivery of such bonds, the details  
2804 of which were determined by him in accordance with such delegation.

2805 (d) The debt service requirements with respect to any bonds and  
2806 bond anticipation notes issued pursuant to sections 13b-74 to 13b-77,  
2807 inclusive, as amended by this act, shall be secured by (1) a first call  
2808 upon the pledged revenues as they are received by the state and  
2809 credited to the Special Transportation Fund established under section  
2810 13b-68, and (2) a lien upon any and all amounts held to the credit of  
2811 said Special Transportation Fund from time to time, provided said lien  
2812 shall not extend to amounts held to the credit of such Special  
2813 Transportation Fund which represent (A) amounts borrowed by the  
2814 Treasurer in anticipation of state revenues pursuant to section 3-16, or  
2815 (B) transportation-related federal revenues of the state. Any obligation  
2816 of the state secured by said lien to pay the unrefunded principal of  
2817 bond anticipation notes, including for this purpose any obligation of  
2818 the state under a reimbursement agreement entered into in connection  
2819 with a credit facility providing for payment of the unrefunded  
2820 principal of bond anticipation notes, shall be subordinate to any  
2821 obligation of the state secured by said lien to pay (i) the debt service  
2822 requirements with respect to bonds, or (ii) any debt service  
2823 requirements with respect to bond anticipation notes other than debt

2824 service requirements relating to unrefunded principal of bond  
 2825 anticipation notes or to obligations under a credit facility for the  
 2826 payment of such unrefunded principal. The debt service requirements  
 2827 with respect to bonds and bond anticipation notes also may be secured  
 2828 by a pledge of reserves, sinking funds and any other funds and  
 2829 accounts, including proceeds from investment of any of the foregoing,  
 2830 established pursuant to sections 3-21a, 3-27a, 3-27f, 12-458 and 12-458d,  
 2831 subsection (c) of section 13a-80a, sections 13a-175p to 13a-175u,  
 2832 inclusive, subsection (f) of section 13b-42, sections 13b-59, as amended  
 2833 by this act, 13b-61, 13b-69, 13b-71, 13b-74 to 13b-77, inclusive, as  
 2834 amended by this act, and 13b-80, subsection (a) of section 13b-97,  
 2835 subsection (a) of section 14-12, as amended by this act, except for  
 2836 subdivision (2) of said subsection (a), sections 14-15, 14-16a and 14-21c,  
 2837 subsection (a) of section 14-25a, section 14-28, subsection (b) of section  
 2838 14-35, subsection (b) of section 14-41, as amended by this act, section  
 2839 14-41a, subsection (a) of section 14-44, sections 14-47, as amended by  
 2840 this act, 14-48b, 14-49, as amended by this act, and 14-50, subsection (a)  
 2841 of section 14-50a, as amended by this act, sections 14-52 and 14-58,  
 2842 subsection (c) of section 14-66, subsection (e) of section 14-67, sections  
 2843 14-67a, 14-67d, as amended by this act, 14-67l and 14-69, subsection (e)  
 2844 of section 14-73, subsection (c) of section 14-96q, sections 14-103a and  
 2845 14-160, subsection (a) of section 14-164a, subsection (a) of section 14-  
 2846 192, sections 14-319, 14-320 and 14-381, subsection (b) of section 14-382  
 2847 and sections 15-14 and 16-299 or the proceedings authorizing the  
 2848 issuance of such bonds, and by moneys paid under a credit facility,  
 2849 including, but not limited to, a letter of credit or policy of bond  
 2850 insurance, issued by a financial institution pursuant to an agreement  
 2851 authorized by such proceedings.

2852 (e) The proceedings under which bonds are authorized to be issued  
 2853 may, subject to the provisions of the general statutes, contain any or all  
 2854 of the following: (1) Provisions respecting custody of the proceeds  
 2855 from the sale of the bonds and any bond anticipation notes, including  
 2856 any requirements that such proceeds be held separate from or not be  
 2857 commingled with other funds of the state; (2) provisions for the

2858 investment and reinvestment of bond proceeds until used to pay  
2859 transportation costs and for the disposition of any excess bond  
2860 proceeds or investment earnings thereon; (3) provisions for the  
2861 execution of reimbursement agreements or similar agreements in  
2862 connection with credit facilities, including, but not limited to, letters of  
2863 credit or policies of bond insurance, remarketing agreements and  
2864 agreements for the purpose of moderating interest rate fluctuations,  
2865 and of such other agreements entered into pursuant to section 3-20a;  
2866 (4) provisions for the collection, custody, investment, reinvestment and  
2867 use of the pledged revenues or other receipts, funds or moneys  
2868 pledged therefor as provided in sections 3-21a, 3-27a, 3-27f, 12-458 and  
2869 12-458d, subsection (c) of section 13a-80a, sections 13a-175p to 13a-  
2870 175u, inclusive, subsection (f) of section 13b-42, sections 13b-59, as  
2871 amended by this act, 13b-61, 13b-69, 13b-71, 13b-74 to 13b-77, inclusive,  
2872 as amended by this act, and 13b-80, subsection (a) of section 13b-97,  
2873 subsection (a) of section 14-12, as amended by this act, except for  
2874 subdivision (2) of said subsection (a), sections 14-15, 14-16a and 14-21c,  
2875 subsection (a) of section 14-25a, section 14-28, subsection (b) of section  
2876 14-35, subsection (b) of section 14-41, as amended by this act, section  
2877 14-41a, subsection (a) of section 14-44, sections 14-47, as amended by  
2878 this act, 14-48b, 14-49, as amended by this act, and 14-50, subsection (a)  
2879 of section 14-50a, as amended by this act, sections 14-52 and 14-58,  
2880 subsection (c) of section 14-66, subsection (e) of section 14-67, sections  
2881 14-67a, 14-67d, as amended by this act, 14-67l and 14-69, subsection (e)  
2882 of section 14-73, subsection (c) of section 14-96q, sections 14-103a and  
2883 14-160, subsection (a) of section 14-164a, subsection (a) of section 14-  
2884 192, sections 14-319, 14-320 and 14-381, subsection (b) of section 14-382  
2885 and sections 15-14 and 16-299; (5) provisions regarding the  
2886 establishment and maintenance of reserves, sinking funds and any  
2887 other funds and accounts as shall be approved by the State Bond  
2888 Commission in such amounts as may be established by the State Bond  
2889 Commission, and the regulation and disposition thereof, including  
2890 requirements that any such funds and accounts be held separate from  
2891 or not be commingled with other funds of the state; (6) covenants for

2892 the establishment of pledged revenue coverage requirements for the  
2893 bonds and bond anticipation notes, provided that no such covenant  
2894 shall obligate the state to provide coverage in any year with respect to  
2895 any bonds or bond anticipation notes in excess of four times the  
2896 aggregate debt service on bonds and bond anticipation notes, as  
2897 described in subparagraph (A) of subdivision (3) of section 13b-75,  
2898 during such year; (7) covenants for the establishment of maintenance  
2899 requirements with respect to state transportation facilities and  
2900 properties; (8) provisions for the issuance of additional bonds on a  
2901 parity with bonds theretofore issued, including establishment of  
2902 coverage requirements with respect thereto as herein provided; (9)  
2903 provisions regarding the rights and remedies available in case of a  
2904 default to the bondowners, noteowners or any trustee under any  
2905 contract, loan agreement, document, instrument or trust indenture,  
2906 including the right to appoint a trustee to represent their interests  
2907 upon occurrence of an event of default, as defined in said proceedings,  
2908 provided that if any bonds or bond anticipation notes shall be secured  
2909 by a trust indenture, the respective owners of such bonds or notes shall  
2910 have no authority except as set forth in such trust indenture to appoint  
2911 a separate trustee to represent them; and (10) provisions or covenants  
2912 of like or different character from the foregoing which are consistent  
2913 with sections 3-21a, 3-27a, 3-27f, 12-458 and 12-458d, subsection (c) of  
2914 section 13a-80a, sections 13a-175p to 13a-175u, inclusive, subsection (f)  
2915 of section 13b-42, sections 13b-59, as amended by this act, 13b-61, 13b-  
2916 69, 13b-71, 13b-74 to 13b-77, inclusive, as amended by this act, and 13b-  
2917 80, subsection (a) of section 13b-97, subsection (a) of section 14-12, as  
2918 amended by this act, except for subdivision (2) of said subsection (a),  
2919 sections 14-15, 14-16a and 14-21c, subsection (a) of section 14-25a,  
2920 section 14-28, subsection (b) of section 14-35, subsection (b) of section  
2921 14-41, as amended by this act, section 14-41a, subsection (a) of section  
2922 14-44, sections 14-47, as amended by this act, 14-48b, 14-49, as  
2923 amended by this act, and 14-50, subsection (a) of section 14-50a, as  
2924 amended by this act, sections 14-52 and 14-58, subsection (c) of section  
2925 14-66, subsection (e) of section 14-67, sections 14-67a, 14-67d, as

2926 amended by this act, 14-67l and 14-69, subsection (e) of section 14-73,  
 2927 subsection (c) of section 14-96q, sections 14-103a and 14-160, subsection  
 2928 (a) of section 14-164a, subsection (a) of section 14-192, sections 14-319,  
 2929 14-320 and 14-381, subsection (b) of section 14-382 and sections 15-14  
 2930 and 16-299 and which the State Bond Commission determines in such  
 2931 proceedings are necessary, convenient or desirable in order to better  
 2932 secure the bonds or bond anticipation notes, or will tend to make the  
 2933 bonds or bond anticipation notes more marketable, and which are in  
 2934 the best interests of the state. Any provision which may be included in  
 2935 proceedings authorizing the issuance of bonds hereunder may be  
 2936 included in an indenture of trust duly approved in accordance with  
 2937 subsection (g) of this section which secures the bonds and any notes  
 2938 issued in anticipation thereof, and in such case the provisions of such  
 2939 indenture shall be deemed to be a part of such proceedings as though  
 2940 they were expressly included therein.

2941 (f) Any pledge made by the state shall be valid and binding from the  
 2942 time when the pledge is made, and any revenues or other receipts,  
 2943 funds or moneys so pledged and thereafter received by the state shall  
 2944 be subject immediately to the lien of such pledge without any physical  
 2945 delivery thereof or further act. The lien of any such pledge shall be  
 2946 valid and binding as against all parties having claims of any kind in  
 2947 tort, contract, or otherwise against the state, irrespective of whether  
 2948 such parties have notice thereof. Neither the resolution nor any other  
 2949 instrument by which a pledge is created need be recorded.

2950 (g) In the discretion of the State Bond Commission, bonds issued  
 2951 pursuant to sections 13b-74 to 13b-77, inclusive, as amended by this  
 2952 act, including for this purpose any bond anticipation notes, may be  
 2953 secured by a trust indenture by and between the state and a corporate  
 2954 trustee, which may be any trust company or bank having the powers  
 2955 of a trust company within or without the state. Such trust indenture  
 2956 may contain such provisions for protecting and enforcing the rights  
 2957 and remedies of the bondowners and noteowners as may be  
 2958 reasonable and proper and not in violation of law, including covenants

2959 setting forth the duties of the state in relation to the exercise of its  
 2960 powers pursuant to sections 3-21a, 3-27a, 3-27f, 12-458 and 12-458d,  
 2961 subsection (c) of section 13a-80a, sections 13a-175p to 13a-175u,  
 2962 inclusive, subsection (f) of section 13b-42, sections 13b-59, as amended  
 2963 by this act, 13b-61, 13b-69, 13b-71, 13b-74 to 13b-77, inclusive, as  
 2964 amended by this act, and 13b-80, subsection (a) of section 13b-97,  
 2965 subsection (a) of section 14-12, as amended by this act, except for  
 2966 subdivision (2) of said subsection (a), sections 14-15, 14-16a and 14-21c,  
 2967 subsection (a) of section 14-25a, section 14-28, subsection (b) of section  
 2968 14-35, subsection (b) of section 14-41, as amended by this act, section  
 2969 14-41a, subsection (a) of section 14-44, sections 14-47, as amended by  
 2970 this act, 14-48b, 14-49, as amended by this act, and 14-50, subsection (a)  
 2971 of section 14-50a, as amended by this act, sections 14-52 and 14-58,  
 2972 subsection (c) of section 14-66, subsection (e) of section 14-67, sections  
 2973 14-67a, 14-67d, as amended by this act, 14-67l and 14-69, subsection (e)  
 2974 of section 14-73, subsection (c) of section 14-96q, sections 14-103a and  
 2975 14-160, subsection (a) of section 14-164a, subsection (a) of section 14-  
 2976 192, sections 14-319, 14-320 and 14-381, subsection (b) of section 14-382  
 2977 and sections 15-14 and 16-299 and the custody, safeguarding and  
 2978 application of all moneys. The state may provide by such trust  
 2979 indenture for the payment of the pledged revenues or other receipts,  
 2980 funds or moneys to the trustee under such trust indenture or to any  
 2981 other depository, and for the method of disbursement thereof, with  
 2982 such safeguards and restrictions as it may determine. All expenses  
 2983 incurred in carrying out such trust indenture may be treated as  
 2984 transportation costs, as defined in section 13b-75.

2985 Sec. 117. Subsection (c) of section 13b-77 of the general statutes is  
 2986 repealed and the following is substituted in lieu thereof (*Effective July*  
 2987 *1, 2011*):

2988 (c) The state covenants with the purchasers and all subsequent  
 2989 owners and transferees of bonds and bond anticipation notes issued by  
 2990 the state pursuant to sections 13b-74 to 13b-77, inclusive, as amended  
 2991 by this act, in consideration of the acceptance of the payment for the

2992 bonds and bond anticipation notes, until such bonds and bond  
2993 anticipation notes, together with the interest thereon, with interest on  
2994 any unpaid installment of interest and all costs and expenses in  
2995 connection with any action or proceeding on behalf of such owners,  
2996 are fully met and discharged, or unless expressly permitted or  
2997 otherwise authorized by the terms of each contract and agreement  
2998 made or entered into by or on behalf of the state with or for the benefit  
2999 of such owners, that the state will impose, charge, raise, levy, collect  
3000 and apply the pledged revenues and other receipts, funds or moneys  
3001 pledged for the payment of debt service requirements as provided in  
3002 sections 13b-74 to 13b-77, inclusive, as amended by this act, in such  
3003 amounts as may be necessary to pay such debt service requirements in  
3004 each year in which bonds or bond anticipation notes are outstanding  
3005 and further, that the state (1) will not limit or alter the duties imposed  
3006 on the Treasurer and other officers of the state by sections 3-21a, 3-27a,  
3007 3-27f, 12-458 and 12-458d, subsection (c) of section 13a-80a, sections  
3008 13a-175p to 13a-175u, inclusive, subsection (f) of section 13b-42,  
3009 sections 13b-59, as amended by this act, 13b-61, 13b-69, 13b-71, 13b-74  
3010 to 13b-77, inclusive, as amended by this act, and 13b-80, subsection (a)  
3011 of section 13b-97, subsection (a) of section 14-12, as amended by this  
3012 act, except for subdivision (2) of said subsection (a), sections 14-15, 14-  
3013 16a and 14-21c, subsection (a) of section 14-25a, section 14-28,  
3014 subsection (b) of section 14-35, subsection (b) of section 14-41, as  
3015 amended by this act, section 14-41a, subsection (a) of section 14-44,  
3016 sections 14-47, as amended by this act, 14-48b, 14-49, as amended by  
3017 this act, and 14-50, subsection (a) of section 14-50a, as amended by this  
3018 act, sections 14-52 and 14-58, subsection (c) of section 14-66, subsection  
3019 (e) of section 14-67, sections 14-67a, 14-67d, as amended by this act, 14-  
3020 67l and 14-69, subsection (e) of section 14-73, subsection (c) of section  
3021 14-96q, sections 14-103a and 14-160, subsection (a) of section 14-164a,  
3022 subsection (a) of section 14-192, sections 14-319, 14-320 and 14-381,  
3023 subsection (b) of section 14-382 and section 15-14 and by the  
3024 proceedings authorizing the issuance of bonds with respect to  
3025 application of pledged revenues or other receipts, funds or moneys

3026 pledged for the payment of debt service requirements as provided in  
3027 said sections; (2) will not issue any bonds, notes or other evidences of  
3028 indebtedness, other than the bonds and bond anticipation notes,  
3029 having any rights arising out of said sections or secured by any pledge  
3030 of or other lien or charge on the pledged revenues or other receipts,  
3031 funds or moneys pledged for the payment of debt service  
3032 requirements as provided in said sections; (3) will not create or cause  
3033 to be created any lien or charge on such pledged amounts, other than a  
3034 lien or pledge created thereon pursuant to said sections, provided  
3035 nothing in this subsection shall prevent the state from issuing  
3036 evidences of indebtedness (A) which are secured by a pledge or lien  
3037 which is and shall on the face thereof be expressly subordinate and  
3038 junior in all respects to every lien and pledge created by or pursuant to  
3039 said sections; or (B) for which the full faith and credit of the state is  
3040 pledged and which are not expressly secured by any specific lien or  
3041 charge on such pledged amounts; or (C) which are secured by a pledge  
3042 of or lien on moneys or funds derived on or after such date as every  
3043 pledge or lien thereon created by or pursuant to said sections shall be  
3044 discharged and satisfied; (4) will carry out and perform, or cause to be  
3045 carried out and performed, each and every promise, covenant,  
3046 agreement or contract made or entered into by the state or on its behalf  
3047 with the owners of any bonds or bond anticipation notes; (5) will not in  
3048 any way impair the rights, exemptions or remedies of such owners;  
3049 and (6) will not limit, modify, rescind, repeal or otherwise alter the  
3050 rights or obligations of the appropriate officers of the state to impose,  
3051 maintain, charge or collect the taxes, fees, charges and other receipts  
3052 constituting the pledged revenues as may be necessary to produce  
3053 sufficient revenues to fulfill the terms of the proceedings authorizing  
3054 the issuance of the bonds, including pledged revenue coverage  
3055 requirements, and provided nothing herein shall preclude the state  
3056 from exercising its power, through a change in law, to limit, modify,  
3057 rescind, repeal or otherwise alter the character or amount of such  
3058 pledged revenues or to substitute like or different sources of taxes,  
3059 fees, charges or other receipts as pledged revenues if, for the ensuing



3060 fiscal year, as evidenced by the proposed or adopted budget of the  
 3061 state with respect to the Special Transportation Fund, the projected  
 3062 revenues meet or exceed the estimated expenses of the Special  
 3063 Transportation Fund including accumulated deficits, if any, debt  
 3064 service requirements and any pledged revenue coverage requirement.  
 3065 The State Bond Commission is authorized to include this covenant of  
 3066 the state in any agreement with the owner of any such bonds or bond  
 3067 anticipation notes.

3068 Sec. 118. Section 13b-79a of the general statutes is repealed and the  
 3069 following is substituted in lieu thereof (*Effective July 1, 2011*):

3070 Not later than October 1, 1984, and annually thereafter, the  
 3071 Commissioner of Transportation shall prepare a report on the current  
 3072 status and progress of the transportation infrastructure program  
 3073 authorized pursuant to special act 84-52 and sections 3-21a, 3-27a, 3-  
 3074 27f, 12-458 and 12-458d, subsection (c) of section 13a-80a, sections 13a-  
 3075 175p to 13a-175u, inclusive, subsection (f) of section 13b-42, sections  
 3076 13b-59, as amended by this act, 13b-61, 13b-69, 13b-71, 13b-74 to 13b-  
 3077 77, inclusive, as amended by this act, and 13b-80, subsection (a) of  
 3078 section 13b-97, subsection (a) of section 14-12, as amended by this act,  
 3079 except for subdivision (2) of said subsection (a), sections 14-15, 14-16a  
 3080 and 14-21c, subsection (a) of section 14-25a, section 14-28, subsection  
 3081 (b) of section 14-35, subsection (b) of section 14-41, as amended by this  
 3082 act, section 14-41a, subsection (a) of section 14-44, sections 14-47, as  
 3083 amended by this act, 14-48b, 14-49, as amended by this act, and 14-50,  
 3084 subsection (a) of section 14-50a, as amended by this act, sections 14-52  
 3085 and 14-58, subsection (c) of section 14-66, subsection (e) of section 14-  
 3086 67, sections 14-67a, 14-67d, as amended by this act, 14-67l and 14-69,  
 3087 subsection (e) of section 14-73, subsection (c) of section 14-96q, sections  
 3088 14-103a and 14-160, subsection (a) of section 14-164a, subsection (a) of  
 3089 section 14-192, sections 14-319, 14-320 and 14-381, subsection (b) of  
 3090 section 14-382 and section 15-14. Each report shall include, but not be  
 3091 limited to: Information on the number of lane miles of state and local  
 3092 roadway repaved, the status of the state and local bridge programs, the

3093 status of intrastate and interstate highway programs and the interstate  
3094 trade-in program and mass transportation and aeronautics programs.  
3095 The commissioner shall notify the joint standing committees of the  
3096 General Assembly having cognizance of matters relating to finance,  
3097 revenue and bonding and appropriations and the budgets of state  
3098 agencies of the availability of the report. A requesting member of such  
3099 a committee shall be sent a written copy or electronic storage media of  
3100 the report by the commissioner.

3101 Sec. 119. Subsection (l) of section 45a-107 of the general statutes is  
3102 repealed and the following is substituted in lieu thereof (*Effective from*  
3103 *passage and applicable to estates of decedents dying on or after January 1,*  
3104 *2011*):

3105 (l) In the case of decedents who die on or after January 1, 2011:

3106 (1) Any costs assessed under this section that are not paid within  
3107 thirty days of the date of an invoice from the court of probate shall  
3108 bear interest at the rate of one-half of one per cent per month or  
3109 portion thereof until paid;

3110 (2) If a tax return or a copy of a tax return required under  
3111 subparagraph [(C)] (D) of subdivision (3) of subsection (b) of section  
3112 12-392, as amended by this act, is not filed with a court of probate by  
3113 the due date for such return or copy under subdivision (1) of  
3114 subsection (b) of section 12-392, as amended by this act, or by the date  
3115 an extension under subdivision (4) of subsection (b) of section 12-392,  
3116 as amended by this act, expires, the costs that would have been due  
3117 under this section if such return or copy had been filed by such due  
3118 date or expiration date shall bear interest at the rate of one-half of one  
3119 per cent per month or portion thereof from the date that is thirty days  
3120 after such due date or expiration date, whichever is later, until paid. If  
3121 a return or copy is filed with a court of probate on or before such due  
3122 date or expiration date, whichever is later, the costs assessed shall bear  
3123 interest as provided in subdivision (1) of this subsection;

3124 (3) A court of probate may extend the time for payment of any costs  
3125 under this section, including interest, if it appears to the court that  
3126 requiring payment by such due date or expiration date would cause  
3127 undue hardship. No additional interest shall accrue during the period  
3128 of such extension. A court of probate may not waive interest outside of  
3129 any extension period;

3130 (4) The interest requirements in subdivisions (1) and (2) of this  
3131 subsection shall not apply if:

3132 (A) The basis for costs for the estate does not exceed forty thousand  
3133 dollars; or

3134 (B) The basis for costs for the estate does not exceed five hundred  
3135 thousand dollars and any portion of the property included in the basis  
3136 for costs passes to a surviving spouse.

3137 Sec. 120. (*Effective July 1, 2011*) Notwithstanding section 3-69a of the  
3138 general statutes, the amount to be deposited into the Citizens' Election  
3139 Fund established in section 9-791 of the general statutes shall be  
3140 \$10,600,000 for the fiscal year ending June 30, 2012.

3141 Sec. 121. Section 13b-61a of the general statutes is repealed and the  
3142 following substituted in lieu thereof (*Effective July 1, 2011*):

3143 (a) Notwithstanding the provisions of section 13b-61: (1) For  
3144 calendar quarters ending on or after September 30, 1998, and prior to  
3145 September 30, 1999, the Commissioner of Revenue Services shall  
3146 deposit into the Special Transportation Fund established under section  
3147 13b-68 five million dollars of the amount of funds received by the state  
3148 from the tax imposed under section 12-587 on the gross earnings from  
3149 the sales of petroleum products attributable to sales of motor vehicle  
3150 fuel; (2) for calendar quarters ending September 30, 1999, and prior to  
3151 September 30, 2000, the commissioner shall deposit into the Special  
3152 Transportation Fund nine million dollars of the amount of such funds  
3153 received by the state from the tax imposed under said section 12-587

3154 on the gross earnings from the sales of petroleum products attributable  
3155 to sales of motor vehicle fuel; (3) for calendar quarters ending  
3156 September 30, 2000, and prior to September 30, 2002, the commissioner  
3157 shall deposit into the Special Transportation Fund eleven million five  
3158 hundred thousand dollars of the amount of such funds received by the  
3159 state from the tax imposed under said section 12-587 on the gross  
3160 earnings from the sales of petroleum products attributable to sales of  
3161 motor vehicle fuel; (4) for the calendar quarters ending September 30,  
3162 2002, and prior to September 30, 2003, the commissioner shall deposit  
3163 into the Special Transportation Fund, five million dollars of the  
3164 amount of such funds received by the state from the tax imposed  
3165 under said section 12-587 on the gross earnings from the sales of  
3166 petroleum products attributable to sales of motor vehicle fuel; (5) for  
3167 the calendar quarter ending September 30, 2003, and prior to  
3168 September 30, 2005, the commissioner shall deposit into the Special  
3169 Transportation Fund, five million two hundred fifty thousand dollars  
3170 of the amount of such funds received by the state from the tax imposed  
3171 under said section 12-587 on the gross earnings from the sales of  
3172 petroleum products attributable to sales of motor vehicle fuel; and (6)  
3173 for the calendar quarters ending September 30, 2005, and prior to  
3174 September 30, 2006, the commissioner shall deposit into the Special  
3175 Transportation Fund ten million eight hundred and seventy-five  
3176 thousand dollars of the amount of such funds received by the state  
3177 from the tax imposed under said section 12-587 on the gross earnings  
3178 from the sales of petroleum products attributable to sales of motor  
3179 vehicle fuel.

3180 (b) Notwithstanding the provisions of section 13b-61, for calendar  
3181 quarters ending on or after September 30, 2006, the Comptroller shall  
3182 deposit into the Special Transportation Fund an annual amount in  
3183 accordance with the following schedule, from such funds received by  
3184 the state from the tax imposed under said section 12-587 on the gross  
3185 earnings from the sales of petroleum products. Such transfers shall be  
3186 made in quarterly installments.

T1612	Fiscal Year	Annual Transfer	
T1613	2007	\$141,000,000	
T1614	2008	\$127,800,000	
T1615	2009	\$141,900,000	
T1616	2010	\$141,900,000	
T1617	2011	\$165,300,000	
T1618	2012	[\$165,300,000]	<u>\$226,900,000</u>
T1619	2013	[\$165,300,000]	<u>\$199,400,000</u>
T1620	2014 [and thereafter]	[\$179,200,000]	<u>\$222,700,000</u>
T1621	<u>2015</u>		<u>\$226,800,000</u>
T1622	<u>2016 and thereafter</u>		<u>\$231,400,000</u>

3187 (c) If in any calendar quarter ending on or after September 30, 2006,  
3188 receipts from the tax imposed under section 12-587 are less than  
3189 twenty-five per cent of the total of (1) the amount required to be  
3190 transferred pursuant to the Special Transportation Fund pursuant to  
3191 subsections (a) and (b) of this section, and (2) any other transfers  
3192 required by law, the Comptroller shall certify to the Treasurer the  
3193 amount of such shortfall and shall forthwith transfer an amount equal  
3194 to such shortfall from the resources of the General Fund into the  
3195 Special Transportation Fund.

3196 (d) The Commissioner of Revenue Services shall, on or before  
3197 January 1, 2013, and on or before the first day of January biennially  
3198 thereafter, calculate the amount of tax paid pursuant to section 12-587

3199 on gasoline sold for the prior fiscal year as a percentage of total tax  
 3200 collected under said section. Such percentage shall become the basis  
 3201 for determining the transfers to be made under subsection (b) of this  
 3202 section. The commissioner shall notify the chairpersons and ranking  
 3203 members of the joint standing committee of the General Assembly  
 3204 having cognizance of matters relating to finance, revenue and bonding,  
 3205 and the Secretary of the Office of Policy and Management of such  
 3206 percentage calculation.

3207 Sec. 122. Subsection (b) of section 2-35 of the general statutes is  
 3208 repealed and the following substituted in lieu thereof (*Effective July 1,*  
 3209 *2011*):

3210 (b) The state budget act passed by the legislature for funding the  
 3211 expenses of operations of the state government in the ensuing  
 3212 biennium shall contain a statement of estimated revenue, based upon  
 3213 the most recent consensus revenue estimate or the revised consensus  
 3214 revenue estimate issued pursuant to section 2-36c, itemized by major  
 3215 source, for each appropriated fund. The statement of estimated  
 3216 revenue applicable to each such fund shall include, for any fiscal year,  
 3217 an estimate of total revenue with respect to such fund, which amount  
 3218 shall be reduced by (1) an estimate of total refunds of taxes to be paid  
 3219 from such revenue in accordance with the authorization in section 12-  
 3220 39f, and (2) an estimate of total refunds of payments to be paid from  
 3221 such revenue in accordance with the provisions of [section] sections 4-  
 3222 37 and 3-70a. Such statement of estimated revenue, including the  
 3223 estimated refunds of taxes to be offset against such revenue, shall be  
 3224 supplied by the joint standing committee of the General Assembly  
 3225 having cognizance of matters relating to state finance, revenue and  
 3226 bonding. The total estimated revenue for each fund, as adjusted in  
 3227 accordance with this section, shall not be less than the total net  
 3228 appropriations made from each fund. On or before July first of each  
 3229 fiscal year said committee shall, if any revisions in such estimates are  
 3230 required by virtue of legislative amendments to the revenue measures  
 3231 proposed by said committee, changes in conditions or receipt of new

3232 information since the original estimate was supplied, meet and revise  
3233 such estimates and, through its cochairpersons, report to the  
3234 Comptroller any such revisions.

3235       Sec. 123. (*Effective July 1, 2011*) On July 1, 2011, the unexpended  
3236 balance of funds carried forward in the General Fund for the  
3237 Transportation Strategy Board account in the Department of  
3238 Transportation, in accordance with section 13b-57r of the general  
3239 statutes, as amended by this act, shall be transferred to the resources of  
3240 the General Fund.

3241       Sec. 124. Subsection (c) of section 16a-46e of the general statutes is  
3242 repealed and the following is substituted in lieu thereof (*Effective from*  
3243 *passage*):

3244       (c) No person shall receive a rebate pursuant to this section for a  
3245 furnace or boiler replacement if such person has received a monetary  
3246 grant for the same furnace or boiler replacement under any program  
3247 administered by [the Fuel Oil Conservation Board established  
3248 pursuant to section 16a-22l or] any other state or federal grant program  
3249 that pays the full cost of furnace or boiler replacement. A person using  
3250 a state or federal low interest loan program to pay for the cost of  
3251 furnace or boiler replacement may be eligible for a rebate pursuant to  
3252 this section. In no event shall a rebate exceed the total expenditures for  
3253 such furnace or boiler replacement.

3254       Sec. 125. Subsection (b) of section 16-32f of the general statutes is  
3255 repealed and the following is substituted in lieu thereof (*Effective from*  
3256 *passage*):

3257       (b) Not later than October 1, 2005, and annually thereafter, a gas  
3258 company, as defined in section 16-1, shall submit to the Department of  
3259 Public Utility Control a gas conservation plan, in accordance with the  
3260 provisions of this section, to implement cost-effective energy  
3261 conservation programs and market transformation initiatives. All  
3262 supply and conservation and load management options shall be

3263 evaluated and selected within an integrated supply and demand  
3264 planning framework. [Such plan shall be funded during each state  
3265 fiscal year by the revenue from the tax imposed by section 12-264 on  
3266 the gross receipts of sales of all public services companies that is in  
3267 excess of the revenue estimate for said tax that is approved by the  
3268 General Assembly in the appropriations act for such fiscal year,  
3269 provided the amount of such excess revenue that shall be allocated to  
3270 fund such plan in any state fiscal year shall not exceed ten million  
3271 dollars. Before the accounts for the General Fund have been closed for  
3272 each fiscal year, such excess revenue shall be deposited by the  
3273 Comptroller in an account held by the Energy Conservation  
3274 Management Board, established pursuant to section 16-245m.] Services  
3275 provided under the plan shall be available to all gas company  
3276 customers. Each gas company shall apply to the Energy Conservation  
3277 Management Board for reimbursement for expenditures pursuant to  
3278 the plan. The department shall, in an uncontested proceeding during  
3279 which the department may hold a public hearing, approve, modify or  
3280 reject the plan.

3281 Sec. 126. Subsection (c) of section 12-411b of the general statutes is  
3282 repealed and the following is substituted in lieu thereof (*Effective July*  
3283 *1, 2011, and applicable to sales occurring on or after said date*):

3284 (c) Any agreement entered into under subsection (a) of this section  
3285 may provide that the contractor and its affiliates shall collect the use  
3286 tax only on items that are subject to the six and thirty-five-hundredths  
3287 per cent rate of tax.

3288 Sec. 127. Subdivision (3) of section 12-414 of the general statutes is  
3289 repealed and the following is substituted in lieu thereof (*Effective July*  
3290 *1, 2011, and applicable to sales occurring on or after said date*):

3291 (3) For purposes of the sales tax the return shall show the gross  
3292 receipts of the seller during the preceding reporting period. For  
3293 purposes of the use tax, in case of a return filed by a retailer, the return  
3294 shall show the total sales price of the services or property sold by him,



the storage, acceptance, consumption or other use of which became subject to the use tax during the preceding reporting period; in case of a return filed by a purchaser, the return shall show the total sales price of the service or property purchased by him, the storage, acceptance, consumption or other use of which became subject to the use tax during the preceding reporting period. The return shall also show the amount of the taxes for the period covered by the return in such manner as the commissioner may require and such other information as the commissioner deems necessary for the proper administration of this chapter. The Commissioner of Revenue Services is authorized in his discretion, for purposes of expediency, to permit returns to be filed in an alternative form wherein the person filing the return may elect to report his gross receipts, including the tax reimbursement to be collected as provided for herein, as a part of such gross receipts or to report his gross receipts exclusive of the tax collected in such cases where the gross receipts from sales have been segregated from tax collections. In the case of the former, [ninety-four and three-tenths per cent of such gross income] the percentage of such tax-included gross receipts that may be considered to be the gross receipts from sales exclusive of the taxes collected thereon shall be computed by dividing the numeral one by the sum of the rate of tax provided in section 12-408, as amended by this act, expressed as a decimal, and the numeral one.

Sec. 128. Subdivision (12) of subsection (a) of section 12-407 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2011, and applicable to sales occurring on and after said date*):

(12) "Retailer" includes: (A) Every person engaged in the business of making sales at retail or in the business of making retail sales at auction of tangible personal property owned by the person or others; (B) every person engaged in the business of making sales for storage, use or other consumption or in the business of making sales at auction of tangible personal property owned by the person or others for

3328 storage, use or other consumption; (C) every operator, as defined in  
3329 subdivision (18) of this subsection; (D) every seller rendering any  
3330 service described in subdivision (2) of this subsection; (E) every person  
3331 under whom any salesman, representative, peddler or canvasser  
3332 operates in this state, or from whom such salesman, representative,  
3333 peddler or canvasser obtains the tangible personal property that is  
3334 sold; (F) every person with whose assistance any seller is enabled to  
3335 solicit orders within this state; (G) every person making retail sales  
3336 from outside this state to a destination within this state and not  
3337 maintaining a place of business in this state who engages in regular or  
3338 systematic solicitation of sales of tangible personal property in this  
3339 state (i) by the display of advertisements on billboards or other  
3340 outdoor advertising in this state, (ii) by the distribution of catalogs,  
3341 periodicals, advertising flyers or other advertising by means of print,  
3342 radio or television media, or (iii) by mail, telegraphy, telephone,  
3343 computer data base, cable, optic, microwave or other communication  
3344 system, for the purpose of effecting retail sales of tangible personal  
3345 property, provided such person has made one hundred or more retail  
3346 sales from outside this state to destinations within this state during the  
3347 twelve-month period ended on the September thirtieth immediately  
3348 preceding the monthly or quarterly period with respect to which such  
3349 person's liability for tax under this chapter is determined; (H) any  
3350 person owned or controlled, either directly or indirectly, by a retailer  
3351 engaged in business in this state which is the same as or similar to the  
3352 line of business in which such person so owned or controlled is  
3353 engaged; (I) any person owned or controlled, either directly or  
3354 indirectly, by the same interests that own or control, either directly or  
3355 indirectly, a retailer engaged in business in this state which is the same  
3356 as or similar to the line of business in which such person so owned or  
3357 controlled is engaged; (J) any assignee of a person engaged in the  
3358 business of leasing tangible personal property to others, where leased  
3359 property of such person which is subject to taxation under this chapter  
3360 is situated within this state and such assignee has a security interest, as  
3361 defined in subdivision (35) of subsection (b) of section 42a-1-201, in

3362 such property; [and] (K) every person making retail sales of items of  
3363 tangible personal property from outside this state to a destination  
3364 within this state and not maintaining a place of business in this state  
3365 who repairs or services such items, under a warranty, in this state,  
3366 either directly or indirectly through an agent, independent contractor  
3367 or subsidiary; and (L) every person making sales of tangible personal  
3368 property or services through an independent contractor or other  
3369 representative who is a resident of this state, if the retailer enters into  
3370 an agreement with the resident, under which the resident, for a  
3371 commission or other consideration, directly or indirectly refers  
3372 potential customers, whether by a link on an Internet web site or  
3373 otherwise, to the retailer, provided the cumulative gross receipts from  
3374 sales by the retailer to customers in the state who are referred to the  
3375 retailer by all residents with this type of an agreement with the retailer,  
3376 is in excess of two thousand dollars during the preceding four  
3377 quarterly periods ending on the last day of March, June, September  
3378 and December. Such retailer shall be presumed to be soliciting  
3379 business through such resident independent contractor or other  
3380 representative, which presumption may be rebutted by proof that the  
3381 resident with whom the retailer has an agreement did not engage in  
3382 any solicitation in the state on behalf of the retailer that would satisfy  
3383 the nexus requirement of the United States Constitution during such  
3384 four quarterly periods.

3385 Sec. 129. Subsection (b) of section 19a-323 of the general statutes is  
3386 repealed and the following is substituted in lieu thereof (*Effective July*  
3387 *1, 2011*):

3388 (b) If death occurred in this state, the death certificate required by  
3389 law shall be filed with the registrar of vital statistics for the town in  
3390 which such person died, if known, or, if not known, for the town in  
3391 which the body was found. The Chief Medical Examiner, Deputy Chief  
3392 Medical Examiner, associate medical examiner, or an authorized  
3393 assistant medical examiner shall complete the cremation certificate,  
3394 stating that such medical examiner has made inquiry into the cause

3395 and manner of death and is of the opinion that no further examination  
3396 or judicial inquiry is necessary. The cremation certificate shall be  
3397 submitted to the registrar of vital statistics of the town in which such  
3398 person died, if known, or, if not known, of the town in which the body  
3399 was found, or with the registrar of vital statistics of the town in which  
3400 the funeral director having charge of the body is located. Upon receipt  
3401 of the cremation certificate, the registrar shall authorize such  
3402 certificate, keep such certificate on permanent record, and issue a  
3403 cremation permit, except that if the cremation certificate is submitted  
3404 to the registrar of the town where the funeral director is located, such  
3405 certificate shall be forwarded to the registrar of the town where the  
3406 person died to be kept on permanent record. If a cremation permit  
3407 must be obtained during the hours that the office of the local registrar  
3408 of the town where death occurred is closed, a subregistrar appointed to  
3409 serve such town may authorize such cremation permit upon receipt  
3410 and review of a properly completed cremation permit and cremation  
3411 certificate. A subregistrar who is licensed as a funeral director or  
3412 embalmer pursuant to chapter 385, or the employee or agent of such  
3413 funeral director or embalmer shall not issue a cremation permit to  
3414 himself or herself. A subregistrar shall forward the cremation  
3415 certificate to the local registrar of the town where death occurred, not  
3416 later than seven days after receiving such certificate. The estate of the  
3417 deceased person, if any, shall pay the sum of [forty] one hundred fifty  
3418 dollars for the issuance of the cremation certificate, [or an amount  
3419 equivalent to the compensation then being paid by the state to  
3420 authorized assistant medical examiners, if greater,] provided [,] the  
3421 Office of the Chief Medical Examiner shall not assess any fees for costs  
3422 that are associated with the cremation of a stillborn fetus. No  
3423 cremation certificate shall be required for a permit to cremate the  
3424 remains of bodies pursuant to section 19a-270a. When the cremation  
3425 certificate is submitted to a town other than that where the person  
3426 died, the registrar of vital statistics for such other town shall ascertain  
3427 from the original removal, transit and burial permit that the certificates  
3428 required by the state statutes have been received and recorded, that

3429 the body has been prepared in accordance with the Public Health Code  
3430 and that the entry regarding the place of disposal is correct. Whenever  
3431 the registrar finds that the place of disposal is incorrect, the registrar  
3432 shall issue a corrected removal, transit and burial permit and, after  
3433 inscribing and recording the original permit in the manner prescribed  
3434 for sextons' reports under section 7-66, shall then immediately give  
3435 written notice to the registrar for the town where the death occurred of  
3436 the change in place of disposal stating the name and place of the  
3437 crematory and the date of cremation. Such written notice shall be  
3438 sufficient authorization to correct these items on the original certificate  
3439 of death. The fee for a cremation permit shall be three dollars and for  
3440 the written notice one dollar. The Department of Public Health shall  
3441 provide forms for cremation permits, which shall not be the same as  
3442 for regular burial permits and shall include space to record  
3443 information about the intended manner of disposition of the cremated  
3444 remains, and such blanks and books as may be required by the  
3445 registrars.

3446 Sec. 130. Subdivision (2) of subsection (e) of section 12-217ii of the  
3447 general statutes is repealed and the following is substituted in lieu  
3448 thereof (*Effective July 1, 2011*):

3449 (2) The total amount of credits granted to all taxpayers under this  
3450 section and sections 12-217nn, as amended by this act, and 12-217oo, as  
3451 amended by this act, shall not exceed [eleven] twenty million dollars in  
3452 any one fiscal year.

3453 Sec. 131. Subdivision (2) of subsection (d) of section 12-217nn of the  
3454 general statutes is repealed and the following is substituted in lieu  
3455 thereof (*Effective July 1, 2011*):

3456 (2) The total amount of tax credits granted under this section and  
3457 sections 12-217ii, as amended by this act, and 12-217oo, as amended by  
3458 this act, shall not exceed [eleven] twenty million dollars in any one  
3459 fiscal year.

3460 Sec. 132. Subdivision (2) of subsection (d) of section 12-217oo of the  
3461 general statutes is repealed and the following is substituted in lieu  
3462 thereof (*Effective July 1, 2011*):

3463 (2) The total amount of tax credits granted under this section and  
3464 sections 12-217ii, as amended by this act, and 12-217nn, as amended by  
3465 this act, shall not exceed [eleven] twenty million dollars in any one  
3466 fiscal year.

3467 Sec. 133. Subsection (b) of section 15-144 of the general statutes is  
3468 repealed and the following is substituted in lieu thereof (*Effective July*  
3469 *1, 2011*):

3470 (b) (1) The owner shall pay a fee to the Commissioner of Motor  
3471 Vehicles for deposit with the State Treasurer for each vessel so  
3472 numbered or registered in accordance with the following schedule and  
3473 subdivisions of this subsection:

	Overall Length			Overall Length		
	at least	less than	fee	at least	less than	fee
	(feet)	(feet)		(feet)	(feet)	
T1626		12	\$ 7.50	40	41	\$270.00
T1627	12	13	11.25	41	42	292.50
T1628	13	14	15.00	42	43	315.00
T1629	14	15	18.75	43	44	322.50
T1630	15	16	22.50	44	45	330.00
T1631	16	17	30.00	45	46	337.50
T1632	17	18	37.50	46	47	345.00
T1633	18	19	45.00	47	48	352.50
T1634	19	20	52.50	48	49	360.00
T1635	20	21	60.00	49	50	367.50
T1636	21	22	67.50	50	51	375.00
T1637	22	23	75.00	51	52	382.50
T1638	23	24	82.50	52	53	390.00
T1639	24	25	90.00	53	54	397.50

T1640	25	26	97.50	54	55	405.00
T1641	26	27	105.00	55	56	412.50
T1642	27	28	112.50	56	57	420.00
T1643	28	29	120.00	57	58	427.50
T1644	29	30	127.50	58	59	435.00
T1645	30	31	135.00	59	60	442.50
T1646	31	32	142.50	60	61	450.00
T1647	32	33	150.00	61	62	457.50
T1648	33	34	157.50	62	63	465.00
T1649	34	35	165.00	63	64	472.50
T1650	35	36	172.50	64	65	480.00
T1651	36	37	180.00	65 and over		525.00
T1652	37	38	202.50			
T1653	38	39	225.00			
T1654	39	40	247.50			

3474 For purposes of this schedule "overall length" is the horizontal  
3475 distance between the foremost part of the stem and the aftermost part  
3476 of the stern, excluding bowsprits, bumpkins, rudders, outboard motor  
3477 brackets and similar fittings or attachments. (2) The fee payable under  
3478 this subsection with respect to any vessel used primarily for purposes  
3479 of commercial fishing shall not exceed twenty-five dollars, provided in  
3480 the tax year of the owner of such vessel ending immediately preceding  
3481 the date of registration, not less than fifty per cent of the adjusted gross  
3482 income of such owner as determined for purposes of the federal  
3483 income tax is derived from commercial fishing, subject to proof  
3484 satisfactory to the Commissioner of Motor Vehicles. (3) The fee payable  
3485 under this subsection with respect to any vessel constructed primarily  
3486 of wood, the construction of which is completed not less than fifteen  
3487 years prior to the date such fee is paid, shall be in an amount equal to  
3488 fifty per cent of the fee otherwise payable, or if such construction is  
3489 completed not less than twenty-five years prior to the date such fee is  
3490 paid, such fee shall be in an amount equal to twenty-five per cent of  
3491 the fee otherwise payable. (4) Fees payable under this subsection shall

3492 not be required with respect to (A) any vessel owned by a flotilla of the  
 3493 United States Coast Guard Auxiliary or owned by a nonprofit  
 3494 corporation acting on behalf of such a flotilla, provided no more than  
 3495 two vessels from any such flotilla or nonprofit corporation shall be  
 3496 granted such an exemption and (B) any vessel built by students in an  
 3497 educational institution and used for the purposes of such institution,  
 3498 including such research as may require the use of such vessel. (5) The  
 3499 fee payable under this subsection with respect to any pontoon boat,  
 3500 exclusive of any houseboat, shall be forty dollars. (6) The fee payable  
 3501 under this subsection with respect to any canoe with a motor or any  
 3502 vessel owned by a nonprofit organization shall be seven dollars and  
 3503 fifty cents. (7) The fee payable under this subsection with respect to  
 3504 any vessel less than fifteen feet in length equipped with a motor the  
 3505 horsepower of which is less than fifteen, shall be seven dollars and  
 3506 fifty cents. (8) The owner of any vessel used actively, as required under  
 3507 this subdivision, in operational activities of the United States Coast  
 3508 Guard Auxiliary shall not be required to pay the applicable fee in  
 3509 accordance with the schedule in this subsection, provided (A) if the  
 3510 applicable fee under the schedule for such vessel is greater than one  
 3511 hundred eighty dollars, the owner shall be required to pay the amount  
 3512 of fee in excess of one hundred eighty dollars and (B) the owner shall  
 3513 not be entitled to exemption from the applicable fee as allowed in this  
 3514 subdivision for any vessel registration year unless the application for  
 3515 registration of such vessel includes a statement, certified by an officer  
 3516 of the United States Coast Guard, that in the preceding year such  
 3517 vessel was used actively in not less than three separate operational  
 3518 activities of the United States Coast Guard Auxiliary. (9) Beginning  
 3519 October 1, 2011, and annually thereafter, all revenue received by the  
 3520 state for the twelve-month period from November first to October  
 3521 thirty-first, inclusive, in fees for the numbering and registration of  
 3522 vessels under this section shall be deposited with the Treasurer who  
 3523 shall deposit such revenue in the General Fund.

3524 Sec. 134. (NEW) (*Effective July 1, 2011*) Any fines, civil penalties or  
 3525 restitution imposed by the Banking Commissioner or ordered by a



3526 court of competent jurisdiction in accordance with section 36a-50, 36a-  
3527 53 or 36a-57 of the general statutes shall be deposited into the General  
3528 Fund.

3529 Sec. 135. Section 13b-57r of the general statutes is repealed and the  
3530 following is substituted in lieu thereof (*Effective July 1, 2011*):

3531 (a) There shall be a Transportation Strategy Board projects account,  
3532 which shall be a nonlapsing account within the Special Transportation  
3533 Fund.

3534 (b) For the fiscal year ending June 30, 2004, five million dollars of  
3535 the moneys received or collected by the state or any officer thereof on  
3536 account of, or derived from, the incremental revenues received  
3537 pursuant to section 14-50a, as amended by this act, shall be deposited  
3538 into the account established under subsection (a) of this section and  
3539 shall be used to provide funding for the projects and purposes [of the  
3540 Transportation Strategy Board] described in section 13b-57h.

3541 (c) For the fiscal year ending June 30, 2006, the Treasurer shall  
3542 transfer the sum of twenty-five million three hundred thousand dollars  
3543 from the resources of the Special Transportation Fund into the account  
3544 established under subsection (a) of this section and such funds shall be  
3545 used to provide funding for the projects and purposes of the  
3546 Transportation Strategy Board. For the fiscal year ending June 30, 2007,  
3547 the Treasurer shall transfer the sum of twenty million three hundred  
3548 thousand dollars from the resources of the Special Transportation  
3549 Fund into the account established under subsection (a) of this section  
3550 and such funds shall be used to provide funding for the projects and  
3551 purposes [of the Transportation Strategy Board] described in section  
3552 13b-57h. For the fiscal years ending June 30, 2008, to June 30, [2015]  
3553 2011, inclusive, the Treasurer shall annually transfer the sum of fifteen  
3554 million three hundred thousand dollars from the resources of the  
3555 Special Transportation Fund into the account established under  
3556 subsection (a) of this section and such funds shall be used to provide  
3557 funding for the projects and purposes [of the Transportation Strategy

3558 Board. For the fiscal year ending June 30, 2016, and each fiscal year  
3559 thereafter, the Treasurer shall annually transfer the sum of three  
3560 hundred thousand dollars from the resources of the Special  
3561 Transportation Fund into the account established under subsection (a)  
3562 of this section and shall be used to provide funding for the projects and  
3563 purposes of the Transportation Strategy Board] described in section  
3564 13b-57h. For the fiscal years ending June 30, 2012, to June 30, 2015,  
3565 inclusive, the Treasurer shall annually transfer the sum of fifteen  
3566 million dollars from the resources of the Special Transportation Fund  
3567 into the account established under subsection (a) of this section and  
3568 such funds shall be used to fund the projects and purposes described  
3569 in section 13b-57h.

3570 Sec. 136. Section 14-12s of the general statutes is repealed and the  
3571 following is substituted in lieu thereof (*Effective July 1, 2011*)

3572 For [the registration of] each motor vehicle [that has passed an  
3573 inspection in accordance with the requirements of subsection (g) of  
3574 section 14-12, as amended by this act, or section 14-16a or that has  
3575 passed an inspection of its manufacturer's vehicle identification  
3576 number] transaction that involves an electronic inspection of a  
3577 manufacturer's vehicle identification number, the commissioner shall  
3578 charge an administrative fee of ten dollars, in addition to [the fee or  
3579 fees] any fee prescribed for such [registration] transaction.

3580 Sec. 137. Section 14-41 of the general statutes is repealed and the  
3581 following is substituted in lieu thereof (*Effective July 1, 2011*):

3582 (a) Except as provided in section 14-41a, each motor vehicle  
3583 operator's license shall be renewed every six years or every four years  
3584 on the date of the operator's birthday in accordance with a schedule to  
3585 be established by the commissioner. Upon every other renewal of a  
3586 motor vehicle operator's license or identity card issued pursuant to  
3587 section 1-1h, the commissioner may issue such license or identity card  
3588 without the personal appearance of the licensee or identity card holder  
3589 if (1) such licensee or identity card holder has a digital image on file

3590 with the commissioner, and (2) such licensee or identity card holder  
 3591 has fulfilled all other requirements for such renewal. On and after July  
 3592 1, 2011, the Commissioner of Motor Vehicles shall screen the vision of  
 3593 each motor vehicle operator prior to every other renewal of the  
 3594 operator's license of such operator in accordance with a schedule  
 3595 adopted by the commissioner. Such screening requirement shall apply  
 3596 to every other renewal following the initial screening. In lieu of the  
 3597 vision screening by the commissioner, such operator may submit the  
 3598 results of a vision screening conducted by a licensed health care  
 3599 professional qualified to conduct such screening on a form prescribed  
 3600 by the commissioner during the twelve months preceding such  
 3601 renewal. No motor vehicle operator's license may be renewed unless  
 3602 the operator passes such vision screening. The commissioner shall  
 3603 adopt regulations, in accordance with the provisions of chapter 54, to  
 3604 implement the provisions of this subsection related to the  
 3605 administration of vision screening.

3606 (b) An original operator's license shall expire within a period not  
 3607 exceeding six years following the date of the operator's next birthday.  
 3608 The fee for such original license shall be computed at the rate of [forty-  
 3609 four] forty-eight dollars for a four-year license, [sixty-six] seventy-two  
 3610 dollars for a six-year license and [eleven] twelve dollars per year or  
 3611 any part of a year. The commissioner may authorize an automobile  
 3612 club or association, licensed in accordance with the provisions of  
 3613 section 14-67 on or before July 1, 2007, to perform license renewals,  
 3614 renewals of identity cards issued pursuant to section 1-1h and  
 3615 registration transactions at its office facilities. The commissioner may  
 3616 authorize such automobile clubs or associations to charge a  
 3617 convenience fee, which shall not exceed two dollars, to each applicant  
 3618 for a license or identity card renewal or a registration transaction.

3619 (c) Any previously licensed operator who fails to renew a motor  
 3620 vehicle operator's license in accordance with subsection (b) of this  
 3621 section shall be charged a late fee of twenty-five dollars upon renewal  
 3622 of such operator's license.

3623        [(c)] (d) The commissioner shall, at least fifteen days before the date  
 3624 on which each motor vehicle operator's license expires, notify the  
 3625 operator of the expiration date. Any previously licensed operator who  
 3626 operates a motor vehicle within sixty days after the expiration date of  
 3627 the operator's license without obtaining a renewal of the license [shall  
 3628 be deemed to have failed to renew a motor vehicle operator's license  
 3629 and] shall be fined in accordance with the amount designated for the  
 3630 infraction of failure to renew a motor vehicle operator's license. Any  
 3631 operator so charged shall not be prosecuted under section 14-36 for the  
 3632 same act constituting a violation under this section but section 14-36  
 3633 shall apply after the sixty-day period.

3634        [(d)] (e) Notwithstanding the provisions of section 1-3a, if the  
 3635 expiration date of any motor vehicle operator's license or any public  
 3636 passenger transportation permit falls on any day when offices of the  
 3637 commissioner are closed for business or are open for less than a full  
 3638 business day, the license or permit shall be deemed valid until  
 3639 midnight of the next day on which offices of the commissioner are  
 3640 open for a full day of business.

3641        Sec. 138. Subsection (b) of section 14-44h of the general statutes is  
 3642 repealed and the following is substituted in lieu thereof (*Effective July*  
 3643 *1, 2011*):

3644        (b) A commercial driver's license shall expire within a period not  
 3645 exceeding four years following the date of the operator's next birthday.  
 3646 The fee for such original license shall be computed at the rate of  
 3647 [fifteen] seventeen dollars and fifty cents per year or any part thereof.  
 3648 Any previously licensed operator who fails to renew a commercial  
 3649 driver's license in accordance with this subsection shall be charged a  
 3650 late fee of twenty-five dollars upon renewal of such commercial  
 3651 driver's license.

3652        Sec. 139. Section 14-49 of the general statutes is repealed and the  
 3653 following is substituted in lieu thereof (*Effective July 1, 2011*):

3654 (a) For the registration of each passenger motor vehicle, other than  
 3655 an electric motor vehicle, the fee shall be [seventy-five] eighty dollars  
 3656 every two years, provided any individual who is sixty-five years of age  
 3657 or older on or after January 1, 1981, may, at his discretion, renew the  
 3658 registration of such passenger motor vehicle owned by him for either a  
 3659 one-year or two-year period. The fee for one year shall be [thirty-eight]  
 3660 forty dollars, and the fee for two years shall be [seventy-five] eighty  
 3661 dollars, [;] provided the biennial fee for any motor vehicle for which  
 3662 special license plates have been issued under the provisions of section  
 3663 14-20 shall be [seventy-five] eighty dollars. The provisions of this  
 3664 subsection relative to the biennial fee charged for the registration of  
 3665 each antique, rare or special interest motor vehicle for which special  
 3666 license plates have been issued under section 14-20 shall not apply to  
 3667 an antique fire apparatus or transit bus owned by a nonprofit  
 3668 organization and maintained primarily for use in parades, exhibitions  
 3669 or other public events but not for purposes of general transportation.

3670 (b) (1) For the registration of each motorcycle, the biennial fee shall  
 3671 be [forty] forty-two dollars, subject to the provisions of subdivision (2)  
 3672 of this subsection. For the registration of each motorcycle with side car  
 3673 or box attached used for commercial purposes, the biennial fee shall be  
 3674 [fifty-six] sixty dollars. The commissioner may register a motorcycle  
 3675 with a side car under one registration which shall cover the use of such  
 3676 motorcycle with or without such side car. (2) Four dollars of the total  
 3677 fee with respect to the registration of each motorcycle shall, when  
 3678 entered upon the records of the Special Transportation Fund, be  
 3679 deemed to be appropriated to the Department of Transportation for  
 3680 purposes of continuing the program of motorcycle rider education  
 3681 formerly funded under the federal Highway Safety Act of 1978, 23  
 3682 USC 402.

3683 (c) For the registration of each taxicab or motor vehicle in livery  
 3684 service, with a seating capacity of seven or less, the commissioner shall  
 3685 charge a biennial fee of two hundred [fifty] sixty-six dollars. When the  
 3686 seating capacity of such motor vehicle is more than seven, there shall

3687 be added to the amount herein provided the sum of four dollars for  
3688 each seat so in excess.

3689 (d) For the registration of each motor bus, except a motor bus  
3690 owned and operated by a multiple-state passenger carrier as  
3691 hereinafter defined, the commissioner shall charge a fee of forty-seven  
3692 dollars and such registration shall be sufficient for all types of  
3693 operation under this chapter. On and after July 1, [1992] 2011, the fee  
3694 shall be [fifty-three] fifty-six dollars. For the registration of motor buses  
3695 owned or operated by a multiple-state passenger carrier, the  
3696 commissioner shall charge registration fees based on the rate of one  
3697 dollar per hundredweight of the gross weight, such gross weight to be  
3698 computed by adding the light weight of the vehicle fully equipped for  
3699 service to one hundred fifty pounds per passenger for the rated seating  
3700 capacity, plus the sum of thirty-four dollars, and on and after July 1,  
3701 [1992] 2011, one dollar and twenty-five cents plus the sum of [thirty-  
3702 nine] forty-two dollars. The fee in each case shall be determined on an  
3703 apportionment basis commensurate with the use of the highways of  
3704 this state as herein provided. The commissioner shall require the  
3705 registration of that percentage of the motor buses of such multiple-  
3706 state passenger carrier operating into or through the state which the  
3707 mileage of such motor buses actually operated in the state bears to the  
3708 total mileage of all such motor buses operated both within and without  
3709 the state. Such percentage figures shall be the mileage factor. In  
3710 computing the registration fees on the number of such motor buses  
3711 which are allocated to the state for registration purposes under the  
3712 foregoing formula, the commissioner shall first compute the amount  
3713 that the registration fees would be if all such motor buses were in fact  
3714 subject to registration in the state, and then apply to such amount the  
3715 mileage factor above referred to, provided, if the foregoing formula or  
3716 method of allocation results in apportioning a lesser or greater number  
3717 of motor buses or amount of registration fees to the state than the state  
3718 under all of the facts is fairly entitled to, then a formula that will fairly  
3719 apportion such registration fees to the state shall be determined and  
3720 used by the commissioner. Said mileage factor shall be computed prior

3721 to March first of each year by using the mileage records of operations  
3722 of such motor buses operating both within and without the state for  
3723 the twelve-month period, or portion thereof, ending on August thirty-  
3724 first next preceding the commencement of the registration year for  
3725 which registration is sought. If there were no operations in the state  
3726 during any part of such preceding twelve-month period, the  
3727 commissioner shall proceed under the provisions of subsection (a) of  
3728 article IV of section 14-365. In apportioning the number of motor buses  
3729 to be registered in the state, as provided herein, any fractional part of a  
3730 motor bus shall be treated as a whole motor bus and shall be registered  
3731 and licensed as such. Any motor bus operated both within and  
3732 without the state which is not required to be registered in the state  
3733 under the provisions of this section shall nevertheless be identified as a  
3734 part of the fleet of the multiple-state passenger carrier and the  
3735 commissioner shall adopt an appropriate method of identification of  
3736 such motor buses owned and operated by such carrier. The  
3737 identification of all such motor buses by the commissioner as above  
3738 required shall be considered the same as the registration of such motor  
3739 buses under this chapter. The substitution from time to time of one  
3740 motor bus for another by a multiple-state passenger carrier shall not  
3741 require registration thereof in the state as long as the substitution does  
3742 not increase the aggregate number of motor buses employed in the  
3743 operation of such carrier, provided all such motor buses substituted for  
3744 others shall be immediately reported to and identification issued for  
3745 the same by the commissioner and, if a registration fee is required to  
3746 be paid for such substituted motor bus, the same shall be promptly  
3747 paid. As used in this subsection, the phrase "multiple-state passenger  
3748 carrier" means and includes any person, firm or corporation  
3749 authorized by the Interstate Commerce Commission or its successor  
3750 agency to engage in the business of the transportation of passengers  
3751 for hire by motor buses, both within and without the state.

3752 (e) (1) For the registration of a passenger motor vehicle used in part  
3753 for commercial purposes, except any pick-up truck having a gross  
3754 vehicle weight rating of less than twelve thousand five hundred

3755 pounds, the commissioner shall charge a biennial fee of [eighty-three]  
3756 eighty-eight dollars and shall issue combination registration to such  
3757 vehicle. (2) For the registration of a school bus, the commissioner shall  
3758 charge an annual fee of one hundred seven dollars for a type I school  
3759 bus and [sixty] sixty-four dollars for a type II school bus. (3) For the  
3760 registration of a motor vehicle when used in part for commercial  
3761 purposes and as a passenger motor vehicle or of a motor vehicle  
3762 having a seating capacity greater than ten and not used for the  
3763 conveyance of passengers for hire, the commissioner shall charge a  
3764 biennial fee for gross weight as for commercial registration, as outlined  
3765 in section 14-47, as amended by this act, plus the sum of [thirteen]  
3766 fourteen dollars and shall issue combination registration to such  
3767 vehicle. (4) Each vehicle registered as combination shall be issued a  
3768 number plate bearing the word "combination". No vehicle registered as  
3769 combination may have a gross vehicle weight rating in excess of  
3770 twelve thousand five hundred pounds. (5) For the registration of a  
3771 pick-up truck having a gross vehicle weight rating of less than twelve  
3772 thousand five hundred pounds that is not used in part for commercial  
3773 purposes, the commissioner shall charge a biennial fee for gross weight  
3774 as for commercial registration, as provided in section 14-47, as  
3775 amended by this act, plus the sum of [thirteen] fourteen dollars. The  
3776 commissioner may issue passenger registration to any such vehicle  
3777 with a gross vehicle weight rating of eight thousand five hundred  
3778 pounds or less.

3779 (f) For the registration of each electric motor vehicle, the  
3780 commissioner shall charge a fee of fifteen dollars for each year or part  
3781 thereof. On and after July 1, [1992] 2011, the fee shall be [eighteen]  
3782 nineteen dollars.

3783 (g) For the registration of all motorcycles, registered under a general  
3784 distinguishing number and mark, owned or operated by, or in the  
3785 custody of, a manufacturer of, dealer in or repairer of motorcycles,  
3786 there shall be charged an annual fee at the rate of thirty-one dollars for  
3787 each set of number plates furnished. On and after July 1, [1992] 2011,



3788 the fee shall be [thirty-five] thirty-seven dollars.

3789 (h) The minimum annual fee for any commercial registration of a  
3790 motor vehicle not equipped with pneumatic tires shall be fifty dollars.  
3791 On and after July 1, [1992] 2011, the fee shall be [fifty-six] sixty dollars.

3792 (i) For the transfer of the registration of a motor vehicle previously  
3793 registered, except as provided in subsection (e) of section 14-16 and  
3794 subsection (d) of section 14-253a, there shall be charged a fee of  
3795 [twenty] twenty-one dollars.

3796 (j) Repealed by 1972, P.A. 255, S. 6.

3797 (k) For the registration of each motor hearse used exclusively for  
3798 transportation of the dead, the commissioner shall charge a fee of  
3799 thirty-one dollars. On and after July 1, [1992] 2011, the fee shall be  
3800 [thirty-five] thirty-seven dollars. The commissioner may furnish  
3801 distinguishing number plates for any motor hearse.

3802 (l) The fee for the registration of each truck to be used between parts  
3803 of an industrial plant, as provided in section 13a-117, shall be twenty-  
3804 five dollars for the first two hundred feet of the public highway, the  
3805 use of which is granted by such permit, and on and after July 1, [1992]  
3806 2011, the fee shall be [twenty-eight] thirty dollars. For each additional  
3807 two hundred feet or fraction thereof, the fee shall be eleven dollars,  
3808 and on and after July 1, 1992, the fee shall be twelve dollars.

3809 (m) (1) For the registration of a trailer used exclusively for camping  
3810 or any other recreational purpose, the commissioner shall charge a  
3811 biennial fee of sixteen dollars. On and after July 1, [1992] 2011, the fee  
3812 shall be [eighteen] nineteen dollars. (2) For any other trailer or  
3813 semitrailer not drawn by a truck-tractor he shall charge the same fee as  
3814 prescribed for commercial registrations in section 14-47, as amended  
3815 by this act, provided the fee for a heavy duty trailer, a crane or any  
3816 other heavy construction equipment shall be three hundred [six]  
3817 twenty-six dollars for each year; except that the registration fee for

3818 each motor vehicle classed as a tractor-crane and equipped with  
3819 rubber tires shall be one-half the fee charged for the gross weight of  
3820 commercial vehicles.

3821 (n) For each temporary registration of a motor vehicle not used for  
3822 commercial purposes, or renewal of such registration, the  
3823 commissioner shall charge a fee computed at the rate of [twenty]  
3824 twenty-one dollars for each ten-day period, or part thereof. For each  
3825 temporary registration of a motor vehicle used for commercial  
3826 purposes, or renewal of such registration, the commissioner shall  
3827 charge a fee computed at the rate of [twenty-five] twenty-seven dollars  
3828 for each ten-day period, or part thereof, if the motor vehicle has a gross  
3829 vehicle weight rating of six thousand pounds or less. For each  
3830 temporary registration of a motor vehicle used for commercial  
3831 purposes, or renewal of such registration, the commissioner shall  
3832 charge a fee computed at the rate of [forty-six] forty-nine dollars for  
3833 each ten-day period, or part thereof, if the motor vehicle has a gross  
3834 vehicle weight rating of more than six thousand pounds.

3835 (o) No registration fee shall be charged in respect to any motor  
3836 vehicle owned by a municipality, as defined in section 7-245, any other  
3837 governmental agency or a military agency and used exclusively for the  
3838 conduct of official business. No registration fee shall be charged for  
3839 any motor vehicle owned by or leased to a transit district and used  
3840 exclusively to provide public transportation. No fee shall be charged  
3841 for the registration of ambulances owned by hospitals or any nonprofit  
3842 civic organization approved by the commissioner, but a fee of twenty  
3843 dollars shall be charged for the inspection of any such ambulance. No  
3844 fee shall be charged for the registration of fire department apparatus as  
3845 provided by section 14-19. No registration fee shall be charged to a  
3846 disabled veteran, as defined in section 14-254, residing in this state for  
3847 the registration of three passenger, camper or passenger and  
3848 commercial motor vehicles leased or owned by such veteran in any  
3849 registration year, provided such vehicles shall not be used for hire. No  
3850 registration fee shall be charged for any motor vehicle leased to an

3851 agency of this state on or after June 4, 1982.

3852 (p) For the registration of a service bus owned by an individual,  
3853 firm or corporation, exclusive of any nonprofit charitable, religious,  
3854 educational or community service organization, and used for the  
3855 transportation of persons without charge, the commissioner shall  
3856 charge a fee of two hundred thirteen dollars for vehicles having a  
3857 seating capacity of sixteen passengers or less, including the driver, and  
3858 seven hundred forty-seven dollars for vehicles having a seating  
3859 capacity of more than sixteen passengers. For the registration of any  
3860 service bus owned by any nonprofit charitable, religious, educational  
3861 or community service organization, the commissioner shall charge a  
3862 fee of one hundred [fifty] sixty dollars for vehicles having a seating  
3863 capacity of sixteen passengers or less, and five hundred thirty-three  
3864 dollars for vehicles having a seating capacity of more than sixteen  
3865 passengers, provided such service bus is used exclusively for the  
3866 purpose of transporting persons in relation to the purposes and  
3867 activities of such organization. Each such registration shall be issued  
3868 for a biennial period in accordance with a schedule established by the  
3869 commissioner. Nothing herein contained shall affect the provisions of  
3870 subsection (e) of this section.

3871 (q) The commissioner shall collect a biennial fee of [twenty-eight]  
3872 thirty dollars for the registration of each motor vehicle used  
3873 exclusively for farming purposes. No such motor vehicle may be used  
3874 for the purpose of transporting goods for hire or taking the on-the-  
3875 road skills test portion of the examination for a motor vehicle  
3876 operator's license. No farm registration shall be issued to any person  
3877 operating a farm that has gross annual sales of less than two thousand  
3878 five hundred dollars in the calendar year preceding registration. The  
3879 commissioner may issue a farm registration for a passenger motor  
3880 vehicle under such conditions as said commissioner shall prescribe in  
3881 regulations adopted in accordance with chapter 54. No motor vehicle  
3882 issued a farm registration may be used to transport ten or more  
3883 passengers on any highway unless such motor vehicle meets the

3884 requirements for equipment and mechanical condition set forth in this  
3885 chapter, and, in the case of a vehicle used to transport more than  
3886 fifteen passengers, including the driver, the applicable requirements of  
3887 the Code of Federal Regulations, as adopted by the commissioner, in  
3888 accordance with the provisions of subsection (a) of section 14-163c. The  
3889 operator of such motor vehicle used to transport ten or more  
3890 passengers shall hold a public transportation permit or endorsement  
3891 issued in accordance with the provisions of section 14-44. Any farm  
3892 registration used otherwise than as provided by this subsection shall  
3893 be revoked.

3894 (r) Repealed by P.A. 73-549, S. 2, 4.

3895 (s) A fee of [sixty-five] sixty-nine dollars shall be charged in  
3896 addition to the regular fee prescribed for the registration of a motor  
3897 vehicle, including but not limited to any passenger motor vehicle or  
3898 motorcycle, in accordance with this section for a number plate or  
3899 plates for such vehicle bearing any combination of letters or numbers  
3900 requested by the registrant and which may be issued in the discretion  
3901 of the commissioner, except in any case in which the number plates  
3902 bear the official call letters of an amateur radio station. On and after  
3903 July 1, [1992] 2011, the fee shall be [sixty-five] sixty-nine dollars.

3904 (t) For the registration of each camper, the commissioner shall  
3905 charge a biennial fee of sixty-two dollars. On and after July 1, [1992]  
3906 2011, the fee shall be [seventy] seventy-five dollars. The commissioner  
3907 shall refund one-half of the registration fee for any camper registration  
3908 when the number plate or plates and registration certificate are  
3909 returned with one year or more remaining until the expiration of such  
3910 registration.

3911 (u) Repealed by P.A. 85-81.

3912 (v) There shall be charged for each motor vehicle learner's permit or  
3913 renewal thereof a fee of [eighteen] nineteen dollars. There shall be  
3914 charged for each motorcycle training permit or renewal thereof a fee of

3915 [fifteen] sixteen dollars.

3916 (w) In addition to the fee established for the issuance of motor  
 3917 vehicle number plates and except as provided in subsection (a) of  
 3918 section 14-21b and subsection (c) of section 14-253a, there shall be an  
 3919 additional safety fee of five dollars charged at the time of issuance of  
 3920 any reflectorized safety number plate or set of plates. All moneys  
 3921 derived from said safety fee shall be deposited in the Special  
 3922 Transportation Fund.

3923 (x) For the registration of each high-mileage vehicle, the  
 3924 commissioner shall charge a fee of thirty-nine dollars for each year or  
 3925 part thereof. On and after July 1, [1992] 2011, the fee shall be [forty-  
 3926 four] forty-seven dollars.

3927 (y) For each special use registration for a period of thirty days or  
 3928 less, the fee shall be [twenty] twenty-one dollars.

3929 (z) The commissioner shall assess a ten-dollar late fee for renewal of  
 3930 a motor vehicle registration in the event a registrant fails to renew his  
 3931 registration within five days after the expiration of such registration,  
 3932 except that no such fee shall be assessed for the late renewal of the  
 3933 registration, pursuant to subdivision (1) of subsection (m) of this  
 3934 section, of (1) a trailer used exclusively for camping or any other  
 3935 recreational purpose, or (2) a motor vehicle designed or permanently  
 3936 altered in such a way as to provide living quarters for travel or  
 3937 camping. Notwithstanding the provisions of this subsection, if a  
 3938 registrant who is required to register a motor vehicle under section 14-  
 3939 34a fails to renew such registration not later than five days after the  
 3940 expiration date of such registration, the commissioner shall assess a  
 3941 late fee of one hundred fifty dollars.

3942 (aa) The commissioner shall refund one-half of the registration fee  
 3943 for any motor vehicle when the number plate or plates and registration  
 3944 certificate are returned on or after July 1, 2004, with one year or more  
 3945 remaining until the expiration of such registration.

3946 Sec. 140. Section 14-47 of the general statutes is repealed and the  
3947 following is substituted in lieu thereof (*Effective July 1, 2011*):

3948 (a) The commissioner shall determine the gross weight of each  
3949 motor vehicle which is eligible for commercial registration, including  
3950 each tractor equipped with rubber tires and, for the purpose of  
3951 computing fees, gross weight shall be the weight of the vehicle in  
3952 pounds plus the rated load capacity in pounds as determined by the  
3953 commissioner, provided, in the case of a tractor restricted for use with  
3954 a trailer, registered as a heavy duty trailer, the fee shall be based on the  
3955 gross weight of the tractor which shall be the light weight of such  
3956 tractor; and said commissioner shall collect fees for registration based  
3957 on such gross weight, as follows: When all surfaces in contact with the  
3958 ground are equipped with pneumatic tires, the fee for such motor  
3959 vehicle or tractor of gross weight not exceeding twenty thousand  
3960 pounds shall be [one dollar and sixteen] eleven dollars and sixty cents,  
3961 for each one [hundred] thousand pounds or fraction thereof; from  
3962 twenty thousand [and] one pounds up to and including thirty  
3963 thousand pounds, [one dollar and forty-two] fourteen dollars and  
3964 twenty cents, for each one [hundred] thousand pounds or fraction  
3965 thereof; from thirty thousand [and] one pounds up to and including  
3966 seventy-three thousand pounds, [one dollar and seventy-seven]  
3967 seventeen dollars and seventy cents, for each one [hundred] thousand  
3968 pounds or fraction thereof; [from] and seventy-three thousand [and]  
3969 one pounds [and over, one dollar and ninety-two cents] or more,  
3970 nineteen dollars and twenty cents, for each one [hundred] thousand  
3971 pounds or fraction thereof. In addition to any other fee required under  
3972 this subsection, a fee of ten dollars shall be collected for the registration  
3973 of each motor vehicle subject to this subsection.

3974 (b) The minimum fee for any commercial registration or registration  
3975 of a tractor equipped with pneumatic tires shall be [forty-four] forty-  
3976 seven dollars.

3977 (c) For the registration of each motor vehicle classed as an artesian

3978 well driller or well drilling equipment, however mounted, when  
3979 equipped with rubber tires, the fee shall be forty dollars per annum  
3980 whether the license is issued for the license year or only a portion  
3981 thereof. On and after July 1, [1992] 2011, the fee shall be [forty-six]  
3982 forty-nine dollars.

3983 (d) For the registration of a motor vehicle equipped with a wood  
3984 saw rig, if it is used for that purpose only, or a motor vehicle equipped  
3985 with a spray rig used exclusively for spraying fruit trees or shrubs,  
3986 when equipped with rubber tires, the fee shall be twenty-two dollars  
3987 per annum whether the license is issued for the license year or only a  
3988 portion thereof. On and after July 1, [1992] 2011, the fee shall be  
3989 [twenty-five] twenty-seven dollars.

3990 (e) For all other motor vehicles which are eligible for commercial  
3991 registration, including tractors equipped with rubber tires other than  
3992 pneumatic tires, the fee shall be, for each such vehicle or tractor of  
3993 gross weight (1) not exceeding twenty thousand pounds, one dollar  
3994 and fifty cents, and on and after July 1, 1992, one dollar and seventy-  
3995 five cents, for each one hundred pounds or fraction thereof, and (2)  
3996 from twenty thousand and one pounds up to and including twenty-six  
3997 thousand pounds, two dollars, and on and after July 1, 1992, two  
3998 dollars and twenty-five cents, for each one hundred pounds or fraction  
3999 thereof. The minimum fee for any such motor vehicle or tractor shall  
4000 be fifty dollars. On and after July 1, [1992] 2011, the minimum fee shall  
4001 be [fifty-six] sixty dollars.

4002 Sec. 141. Section 14-50a of the general statutes is repealed and the  
4003 following is substituted in lieu thereof (*Effective July 1, 2011*):

4004 (a) Except as otherwise provided in this section, the fee charged by  
4005 the Commissioner of Motor Vehicles for the following items or services  
4006 shall be twenty dollars:

4007 (1) Duplicate of a registration certificate.

4008       (2) ~~[(First)]~~ For each duplicate of a motor vehicle operator's license [,  
4009       second duplicate of a motor vehicle operator's license, and each  
4010       duplicate of a motor vehicle operator's license thereafter] or identity  
4011       card, thirty dollars. As used in this section, "duplicate" shall include  
4012       any license or identity card that is reissued prior to the expiration date  
4013       of a previously issued license or identity card, and (A) is identical to  
4014       the holder's most recently issued license or identity card, or (B)  
4015       contains modifications to one or more items of information that appear  
4016       on the holder's most recently issued license or identity card.  
4017       Notwithstanding the provisions of this subdivision, one duplicate shall  
4018       be issued, for a fee of five dollars, to the holder of a license or identity  
4019       card who reaches the age of twenty-one years.

4020       (3) Replacement number plate or set of number plates, except as  
4021       provided in subsection (c) of section 14-253a.

4022       (4) Replacement number plate or set of number plates bearing same  
4023       number as set of replaced plates.

4024       [(5) Each search of the accident record files made pursuant to a  
4025       request for a copy of an accident report which results in no document  
4026       being produced.

4027       (6) Each copy of an accident report.

4028       (7) Certified copy of an accident record.

4029       (8) Certified statement of "no record of accident".]

4030       [(9)] (5) Certified abstract of driving history record, or driving  
4031       history record for applicants for commercial driver's license with  
4032       passenger endorsement or transportation permit.

4033       [(10)] (6) Name of registered owner.

4034       [(11)] (7) Operator license information.

4035       [(12)] (8) Certification of any copy or record.



4036        [(13)] (9) Certified transcripts of hearing held by the commissioner,  
4037 three dollars and fifty cents per page with a minimum charge of  
4038 twenty dollars.

4039        [(14)] (10) Each copy of a motor vehicle operator's completed  
4040 application for a license.

4041        [(15)] (11) Each copy of a completed application for registration of a  
4042 motor vehicle.

4043        [(16)] (12) Each copy of a title document provided to a municipality.

4044        [(17)] (13) Each request for information as provided in section 14-10,  
4045 as amended by this act, the amount provided in said section.

4046        (14) Each document from a motor vehicle record, as defined in  
4047 section 14-10, that is electronically maintained by the Department of  
4048 Motor Vehicles.

4049        [(18)] (15) For any copy or material released from information  
4050 maintained by the Department of Motor Vehicles for which no fee is  
4051 established by statute, an amount determined by the commissioner.

4052        (b) The commissioner may establish fees not conforming to those of  
4053 subsection (a) of this section for information furnished on a volume  
4054 basis to persons or firms who satisfy the commissioner that the  
4055 information furnished is properly required in connection with the  
4056 conduct of such person's or firm's business, except that commencing  
4057 on August 16, 2003, the fee established under this subsection for  
4058 driving history records furnished to for-profit businesses shall be not  
4059 less than fifteen dollars.

4060        (c) The commissioner may waive any fee specified in subdivision (3)  
4061 or (4) of subsection (a) of this section in the case of any person who  
4062 submits a police report to the commissioner indicating that the number  
4063 plate or set of number plates have been stolen or mutilated.

4064 (d) No person, firm or corporation furnished information by the  
4065 commissioner as provided by this section shall distribute such  
4066 information for any other purpose than that for which it was  
4067 furnished.

4068 (e) Any person, firm or corporation which violates any provision of  
4069 this section shall be fined not more than one hundred dollars.

4070 Sec. 142. Section 14-67d of the general statutes is repealed and the  
4071 following is substituted in lieu thereof (*Effective July 1, 2011*):

4072 The commissioner may issue to each manufacturer licensed under  
4073 the provisions of sections 14-67a to 14-67d, inclusive, as amended by  
4074 this act, registrations with the same distinguishing number. Each such  
4075 registration shall expire [annually] biennially on the last day of June.  
4076 For the issuance of each such registration and for the [annual] biennial  
4077 renewal thereof there shall be charged a fee of [thirty-one dollars, and  
4078 on and after July 1, 1992, thirty-five] one hundred forty dollars; except  
4079 that the fee for a commercial registration shall be [one-half] the fee  
4080 charged for the maximum gross weight of the motor vehicle on which  
4081 such number or mark is used and except as otherwise provided by  
4082 subsection (g) of section 14-49, as amended by this act. Registration  
4083 certificates issued under the provisions of this section shall not be  
4084 required to be carried upon such motor vehicles when on the public  
4085 highways as required under subsection (a) of section 14-13. The  
4086 manufacturer shall furnish financial responsibility satisfactory to the  
4087 commissioner, in accordance with section 14-112, provided such  
4088 financial responsibility shall not be required from a manufacturer if the  
4089 commissioner finds that such manufacturer is of sufficient financial  
4090 responsibility to meet such legal liability.

4091 Sec. 143. Subsection (d) of section 51-56a of the general statutes is  
4092 repealed and the following is substituted in lieu thereof (*Effective July*  
4093 *1, 2011*):

4094 (d) Each person who pays in any sum as a fine or forfeiture for any

4095 violation of sections 14-218a, 14-219, 14-222, 14-223, 14-227a, sections  
4096 14-230 to 14-240, inclusive, sections 14-241 to 14-249, inclusive, section  
4097 14-279 for the first offense, sections 14-289b, 14-299, 14-301 to 14-303,  
4098 inclusive, or any regulation adopted under said sections or ordinance  
4099 enacted in accordance with said sections shall pay an additional fee of  
4100 [ten] fifteen dollars. The state shall remit to the municipalities in which  
4101 the violations occurred the amounts paid under this subsection. Each  
4102 clerk of the Superior Court or the Chief Court Administrator, or any  
4103 other official of the Superior Court designated by the Chief Court  
4104 Administrator, on or before the thirtieth day of January, April, July  
4105 and October in each year, shall certify to the Comptroller the amount  
4106 due for the previous quarter under this subsection to each  
4107 municipality served by the office of the clerk or official.

4108 Sec. 144. Section 13b-79x of the general statutes is repealed and the  
4109 following is substituted in lieu thereof (*Effective July 1, 2011*):

4110 Not later than the day on which the Governor's proposed biennial  
4111 budget is required to be submitted to the General Assembly pursuant  
4112 to section 4-71, the Governor shall recommend to the General  
4113 Assembly (1) any projects which the Governor believes are necessary  
4114 to implement the transportation strategy [adopted pursuant to section  
4115 13b-57g] of the state; and (2) a financing plan for such projects.

4116 Sec. 145. Section 12-263a of the general statutes is repealed and the  
4117 following is substituted in lieu thereof (*Effective July 1, 2011, and*  
4118 *applicable to calendar quarters commencing on or after July 1, 2011*):

4119 As used in sections 12-263a to 12-263e, inclusive, as amended by this  
4120 act:

4121 (1) "Hospital" means any health care facility or institution, as  
4122 defined in section 19a-630, which is licensed as a short-term general  
4123 hospital by the Department of Public Health but does not include (A)  
4124 any hospital which, on October 1, 1997, is within the class of hospitals  
4125 licensed by the department as children's general hospitals, or (B) a

4126 short-term acute hospital operated exclusively by the state other than a  
4127 short-term acute hospital operated by the state as a receiver pursuant  
4128 to chapter 920;

4129 [(2) "Gross revenue" means the amount of a hospital's total charges  
4130 for all patient care services minus any refunds resulting from errors or  
4131 overcharges;

4132 (3) "Contractual allowance" means the percentage amount of  
4133 discounts that are provided to nongovernmental payers pursuant to  
4134 subsections (c), (d) and (e) of section 19a-646;

4135 (4) "Uncompensated care" means the cost of care that is written off  
4136 as a bad debt or provided free under a free care policy that has been  
4137 approved by the Office of Health Care Access division of the  
4138 Department of Public Health;

4139 (5) "Other allowances" means any financial requirements, as  
4140 authorized by the Office of Health Care Access division of the  
4141 Department of Public Health, of a hospital resulting from  
4142 circumstances including, but not limited to, an insurance settlement of  
4143 a liability case or satisfaction of a lien or encumbrance, any difference  
4144 between charges for employee self-insurance and related expenses. For  
4145 fiscal years commencing on and after October 1, 1994, "other  
4146 allowances" means the amount of any difference between charges for  
4147 employee self-insurance and related expenses determined using the  
4148 hospital's overall relationship of costs to charges as determined by the  
4149 Office of Health Care Access division of the Department of Public  
4150 Health;

4151 (6) "Net revenue" means the amount of a hospital's gross revenue  
4152 minus the hospital's (A) contractual allowances, (B) the difference  
4153 between government charges and government payments, (C)  
4154 uncompensated care and (D) other allowances;

4155 (7) "Hospital gross earnings" means the amount of a hospital's net

4156 revenue minus (A) the amount that is projected to be received by the  
4157 hospital from the federal government for Medicare patients, based on  
4158 the hospital's budget authorization, and (B) the amount that is  
4159 projected to be received by the hospital from the Department of Social  
4160 Services, based on the hospital's budget authorization;

4161 (8) "Patient care services" means therapeutic and diagnostic medical  
4162 services provided by the hospital to inpatients and outpatients,  
4163 including tangible personal property transferred in connection with  
4164 such services.]

4165 (2) "Net patient revenue" means the amount of a hospital's gross  
4166 revenue, including the amount received by the hospital from the  
4167 federal government for Medicare patients;

4168 (3) "Commissioner" means the Commissioner of Revenue Services;

4169 (4) "Department" means the Department of Revenue Services.

4170 Sec. 146. Section 12-263b of the general statutes is repealed and the  
4171 following is substituted in lieu thereof (*Effective July 1, 2011, and*  
4172 *applicable to calendar quarters commencing on or after July 1, 2011*):

4173 [There is hereby imposed on the hospital gross earnings of each  
4174 hospital in this state a tax (1) at the rate of eleven per cent of its  
4175 hospital gross earnings in each taxable quarter for taxable quarters  
4176 commencing prior to October 1, 1996; (2) at the rate of nine and  
4177 one-fourth per cent of its hospital gross earnings in each taxable  
4178 quarter commencing on or after October 1, 1996, and prior to October  
4179 1, 1997; (3) at the rate of eight and one-fourth per cent of its hospital  
4180 gross earnings in each taxable quarter commencing on or after October  
4181 1, 1997, and prior to October 1, 1998; (4) at the rate of seven and  
4182 one-fourth per cent of its hospital gross earnings in each taxable  
4183 quarter commencing on or after October 1, 1998, and prior to October  
4184 1, 1999; and (5) at the rate of four and one-half per cent of its hospital  
4185 gross earnings in each taxable quarter commencing on or after October

4186 1, 1999, and prior to April 1, 2000. The hospital gross earnings of each  
4187 hospital in this state shall not be subject to the provisions of this  
4188 chapter with respect to calendar quarters commencing on or after  
4189 April 1, 2000.]

4190 (a) For each calendar quarter commencing on or after July 1, 2011,  
4191 there is hereby imposed a tax on the net patient revenue of each  
4192 hospital in this state to be paid each calendar quarter at the rate of four  
4193 and six-tenths per cent.

4194 (b) Each hospital shall, on or before the last day of January, April,  
4195 July and October of each year, render to the Commissioner of Revenue  
4196 Services a return, on forms prescribed or furnished by the  
4197 Commissioner of Revenue Services and signed by one of its principal  
4198 officers, stating specifically the name and location of such hospital, and  
4199 the [amounts of its hospital gross earnings, its net revenue and its  
4200 gross revenue] amount of its net patient revenue for the calendar  
4201 quarter ending the last day of the preceding month. Payment shall be  
4202 made with such return. Each hospital shall file such return  
4203 electronically with the department and make such payment by  
4204 electronic funds transfer in the manner provided by chapter 228g,  
4205 irrespective of whether the hospital would otherwise have been  
4206 required to file such return electronically or to make such payment by  
4207 electronic funds transfer under the provisions of chapter 228g.

4208 Sec. 147. Section 12-263c of the general statutes is repealed and the  
4209 following is substituted in lieu thereof (*Effective July 1, 2011, and*  
4210 *applicable to calendar quarters commencing on or after July 1, 2011*):

4211 (a) If any hospital fails to pay the amount of tax reported to be due  
4212 on its return within the time specified under the provisions of section  
4213 12-263b, as amended by this act, there shall be imposed a penalty equal  
4214 to ten per cent of such amount due and unpaid, or fifty dollars,  
4215 whichever is greater. The tax shall bear interest at the rate of one per  
4216 cent per month or fraction thereof, from the due date of such tax until  
4217 the date of payment.

4218 (b) If any hospital has not made its return within one month after  
4219 the time specified in section 12-263b, as amended by this act, the  
4220 Commissioner of Revenue Services may make such return at any time  
4221 thereafter, according to the best information obtainable and according  
4222 to the form prescribed. To the tax imposed upon the basis of such  
4223 return, there shall be added an amount equal to ten per cent of such  
4224 tax, or fifty dollars, whichever is greater. The tax shall bear interest at  
4225 the rate of one per cent per month or fraction thereof, from the due  
4226 date of such tax until the date of payment.

4227 (c) Subject to the provisions of section 12-3a, the commissioner may  
4228 waive all or part of the penalties provided under this section when it is  
4229 proven to his satisfaction that the failure to pay any tax on time was  
4230 due to reasonable cause and was not intentional or due to neglect.

4231 (d) The commissioner shall notify the Commissioner of Social  
4232 Services of any amount delinquent under sections 12-263a to 12-263e,  
4233 inclusive, as amended by this act, and, upon receipt of such notice, the  
4234 Commissioner of Social Services shall deduct and withhold such  
4235 amount from amounts otherwise payable by the Department of Social  
4236 Services to the delinquent hospital.

4237 Sec. 148. Section 12-263d of the general statutes is amended by  
4238 adding subsection (c) as follows (*Effective July 1, 2011, and applicable to*  
4239 *calendar quarters commencing on or after July 1, 2011*):

4240 (NEW) (c) The commissioner may enter into an agreement with the  
4241 Commissioner of Social Services delegating to the Commissioner of  
4242 Social Services the authority to examine the records and returns of any  
4243 hospital subject to the tax imposed under section 12-263b, as amended  
4244 by this act, and to determine whether such tax has been underpaid or  
4245 overpaid. If such authority is so delegated, examinations of such  
4246 records and returns by the Commissioner of Social Services and  
4247 determinations by the Commissioner of Social Services that such tax  
4248 has been underpaid or overpaid shall have the same effect as similar  
4249 examinations or determinations made by the Commissioner of

4250 Revenue Services.

4251 Sec. 149. (NEW) (*Effective July 1, 2011, and applicable to calendar*  
 4252 *quarters commencing on or after July 1, 2011*) At the close of each fiscal  
 4253 year commencing with the fiscal year ending June 30, 2012, the  
 4254 Comptroller is authorized to record as revenue for such fiscal year the  
 4255 amount of tax imposed under the provisions of section 12-263b of the  
 4256 general statutes, as amended by this act, that is received by the  
 4257 Commissioner of Revenue Services not later than five business days  
 4258 after the last day of July immediately following the end of such fiscal  
 4259 year.

4260 Sec. 150. Section 17b-321 of the general statutes is repealed and the  
 4261 following is substituted in lieu thereof (*Effective July 1, 2011*):

4262 (a) On or before July 1, 2005, and on or before July first biennially  
 4263 thereafter, the Commissioner of Social Services shall determine the  
 4264 amount of the user fee and promptly notify the commissioner and  
 4265 nursing homes of such amount. The user fee shall be (1) the sum of  
 4266 each nursing home's anticipated nursing home net revenue, including,  
 4267 but not limited to, its estimated net revenue from any increases in  
 4268 Medicaid payments, during the twelve-month period ending on June  
 4269 thirtieth of the succeeding calendar year, (2) which sum shall be  
 4270 multiplied by a percentage as determined by the Secretary of the Office  
 4271 of Policy and Management, in consultation with the Commissioner of  
 4272 Social Services, provided before January 1, 2008, such percentage shall  
 4273 not exceed six per cent, [and] on and after January 1, 2008, and prior to  
 4274 October 1, 2011, such percentage shall not exceed five and one-half per  
 4275 cent, and on and after October 1, 2011, such percentage shall not  
 4276 exceed the maximum allowed under federal law, and (3) which  
 4277 product shall be divided by the sum of each nursing home's  
 4278 anticipated resident days during the twelve-month period ending on  
 4279 June thirtieth of the succeeding calendar year. The Commissioner of  
 4280 Social Services, in anticipating nursing home net revenue and resident  
 4281 days, shall use the most recently available nursing home net revenue



4282 and resident day information. [On or before July 1, 2007, the  
4283 Commissioner of Social Services shall report, in accordance with  
4284 section 11-4a, to the joint standing committees of the General  
4285 Assembly having cognizance of matters relating to appropriations and  
4286 the budgets of state agencies and human services on the detrimental  
4287 effects, if any, that a biennial determination of the user fee may have  
4288 on private payors.]

4289 (b) Upon approval of the waiver of federal requirements for  
4290 uniform and broad-based user fees in accordance with 42 CFR 433.68  
4291 pursuant to section 17b-323, the Commissioner of Social Services shall  
4292 redetermine the amount of the user fee and promptly notify the  
4293 commissioner and nursing homes of such amount. The user fee shall  
4294 be (1) the sum of each nursing home's anticipated nursing home net  
4295 revenue, including, but not limited to, its estimated net revenue from  
4296 any increases in Medicaid payments, during the twelve-month period  
4297 ending on June thirtieth of the succeeding calendar year but not  
4298 including any such anticipated net revenue of any nursing home  
4299 exempted from such user fee due to waiver of federal requirements  
4300 pursuant to section 17b-323, (2) which sum shall be multiplied by a  
4301 percentage as determined by the Secretary of the Office of Policy and  
4302 Management, in consultation with the Commissioner of Social  
4303 Services, provided before January 1, 2008, such percentage shall not  
4304 exceed six per cent, [and] on and after January 1, 2008, and prior to  
4305 October 1, 2011, such percentage shall not exceed five and one-half per  
4306 cent, and on and after October 1, 2011, such percentage shall not  
4307 exceed the maximum allowed under federal law, and (3) which  
4308 product shall be divided by the sum of each nursing home's  
4309 anticipated resident days, but not including the anticipated resident  
4310 days of any nursing home exempted from such user fee due to waiver  
4311 of federal requirements pursuant to section 17b-323. Notwithstanding  
4312 the provisions of this subsection, the amount of the user fee for each  
4313 nursing home licensed for more than two hundred thirty beds or  
4314 owned by a municipality shall be equal to the amount necessary to  
4315 comply with federal provider tax uniformity waiver requirements as

determined by the Commissioner of Social Services. The Commissioner of Social Services may increase retroactively the user fee for nursing homes not licensed for more than two hundred thirty beds and not owned by a municipality to the effective date of waiver of said federal requirements to offset user fee reductions necessary to meet the federal waiver requirements. On or before July 1, 2005, and biennially thereafter, the Commissioner of Social Services shall determine the amount of the user fee in accordance with this subsection. The Commissioner of Social Services, in anticipating nursing home net revenue and resident days, shall use the most recently available nursing home net revenue and resident day information. [On or before July 1, 2007, the Commissioner of Social Services shall report, in accordance with section 11-4a, to the joint standing committees of the General Assembly having cognizance of matters relating to appropriations and the budgets of state agencies and human services on the detrimental effects, if any, that a biennial determination of the user fee may have on private payors.]

(c) (1) Following a redetermination of the resident day user fee by the Commissioner of Social Services pursuant to subsection (b) of this section, the Commissioner of Social Services shall notify the commissioner of the identity of (A) any nursing home subsequently exempted from the resident day user fee due to the waiver of federal requirements pursuant to section 17b-323 and the effective date of such waiver, (B) any nursing home licensed for more than two hundred thirty beds or owned by a municipality and the effective date of any change in its user fee, and (C) any nursing home for which the user fee is retroactively increased pursuant to subsection (b) of this section and the effective date of such increase. The Commissioner of Social Services shall provide notice of any such retroactive user fee increase to each nursing home so affected.

(2) Upon being notified by the Commissioner of Social Services, the commissioner shall refund or credit to any nursing home subsequently exempted from the resident day user fee due to the waiver of federal

4349 requirements pursuant to section 17b-323 any resident day user fee  
4350 collected from such home. No interest shall be payable on the amount  
4351 of such refund or credit. Any such nursing home shall refund any fees  
4352 paid by or on behalf of any resident to the party making such  
4353 payment.

4354 (3) Upon being notified by the Commissioner of Social Services, the  
4355 commissioner shall refund or credit to any nursing home licensed for  
4356 more than two hundred thirty beds or owned by a municipality any  
4357 resident day user fee collected from such home in excess of the  
4358 resident day user fee that would have been payable had the user fee, as  
4359 redetermined by the Commissioner of Social Services, been used in  
4360 calculating the nursing home's resident day user fee. No interest shall  
4361 be payable on the amount of such refund or credit.

4362 (4) Upon being notified by the Commissioner of Social Services, the  
4363 commissioner shall notify any nursing home for which the user fee is  
4364 retroactively increased pursuant to subsection (b) of this section of the  
4365 additional amount of resident day user fee due and owing from such  
4366 nursing home. Such a notice of additional amount due and owing to  
4367 the commissioner shall not be treated as a notice of deficiency  
4368 assessment by the commissioner nor shall the nursing home have,  
4369 based on such notice of additional amount due, any right of protest or  
4370 appeal to the commissioner as in the case of such a deficiency  
4371 assessment. No interest shall be payable on such additional amount to  
4372 the extent such additional amount is paid on or before the last day of  
4373 the month next succeeding the month during which the Commissioner  
4374 of Social Services provided notice of such retroactive user fee increase  
4375 to such nursing home.

4376 Sec. 151. (NEW) (*Effective July 1, 2011*) (a) For purposes of this  
4377 section and section 152 of this act:

4378 (1) "Commissioner" means the Commissioner of Revenue Services;

4379 (2) "Department" means the Department of Revenue Services;

4380 (3) "Intermediate care facility for the mentally retarded" or  
4381 "intermediate care facility" means a residential facility for the mentally  
4382 retarded which is certified to meet the requirements of 42 CFR 442,  
4383 Subpart C and, in the case of a private facility, licensed pursuant to  
4384 section 17a-227 of the general statutes;

4385 (4) "Resident day" means a day of intermediate care facility  
4386 residential care provided to an individual and includes the day a  
4387 resident is admitted and any day for which the intermediate care  
4388 facility is eligible for payment for reserving a resident's bed due to  
4389 hospitalization or temporary leave and for the date of death. For  
4390 purposes of this subdivision, a day of care shall be the period of time  
4391 between the census-taking hour in a facility on two successive calendar  
4392 days. "Resident day" does not include the day a resident is discharged;

4393 (5) "Intermediate care facility for the mentally retarded net revenue"  
4394 means amounts billed by an intermediate care facility for all services  
4395 provided, including room, board and ancillary services, minus (A)  
4396 contractual allowances, (B) payer discounts, (C) charity care, and (D)  
4397 bad debts; and

4398 (6) "Contractual allowances" means the amount of discounts  
4399 allowed by an intermediate care facility to certain payers from  
4400 amounts billed for room, board and ancillary services.

4401 (b) (1) For each calendar quarter commencing on or after July 1,  
4402 2011, there is hereby imposed a resident day user fee on each  
4403 intermediate care facility for the mentally retarded in this state, which  
4404 fee shall be the product of the facility's total resident days during the  
4405 calendar quarter multiplied by the user fee, as determined by the  
4406 Commissioner of Social Services pursuant to section 152 of this act.

4407 (2) Each intermediate care facility for the mentally retarded shall, on  
4408 or before the last day of January, April, July and October of each year,  
4409 render to the commissioner a return, on forms prescribed or furnished  
4410 by the commissioner, stating the intermediate care facility's total

4411 resident days during the calendar quarter ending on the last day of the  
4412 preceding month and stating such other information as the  
4413 commissioner deems necessary for the proper administration of the  
4414 provisions of this section. The resident day user fee imposed under  
4415 this section shall be due and payable on the due date of such return.  
4416 Each intermediate care facility shall be required to file such return  
4417 electronically with the department and to make such payment by  
4418 electronic funds transfer in the manner provided by chapter 228g of  
4419 the general statutes, irrespective of whether such facility would have  
4420 otherwise been required to file such return electronically or to make  
4421 such payment by electronic funds transfer under the provisions of  
4422 chapter 228g of the general statutes.

4423 (c) Whenever such resident day user fee is not paid when due, a  
4424 penalty of ten per cent of the amount due or fifty dollars, whichever is  
4425 greater, shall be imposed, and interest at the rate of one per cent per  
4426 month or a fraction thereof shall accrue on such user fee from the due  
4427 date of such user fee until the date of payment.

4428 (d) The commissioner shall notify the Commissioner of Social  
4429 Services of any amount delinquent under section 152 of this act and,  
4430 upon receipt of such notice, the Commissioner of Social Services shall  
4431 deduct and withhold such amount from amounts otherwise payable  
4432 by the Department of Social Services to the delinquent facility.

4433 (e) The provisions of section 12-548 of the general statutes, sections  
4434 12-550 to 12-554, inclusive, of the general statutes and section 12-555a  
4435 of the general statutes shall apply to the provisions of this section in  
4436 the same manner and with the same force and effect as if the language  
4437 of said sections had been incorporated in full into this section and had  
4438 expressly referred to the user fee imposed under this section, except to  
4439 the extent that any provision is inconsistent with a provision in this  
4440 section. For purposes of section 12-39g of the general statutes, the  
4441 resident day user fee shall be treated as a tax.

4442 (f) The commissioner may enter into an agreement with the

4443 Commissioner of Social Services delegating to the Commissioner of  
4444 Social Services the authority to examine the records and returns of any  
4445 intermediate care facility for the mentally retarded in this state subject  
4446 to the resident day user fee imposed under this section and to  
4447 determine whether such user fee has been underpaid or overpaid. If  
4448 such authority is so delegated, examinations of such records and  
4449 returns by the Commissioner of Social Services and determinations by  
4450 the Commissioner of Social Services that such user fee has been  
4451 underpaid or overpaid shall have the same effect as similar  
4452 examinations or determinations made by the Commissioner of  
4453 Revenue Services.

4454 (g) (1) The commissioner shall not collect the resident day user fee  
4455 pursuant to this section until the Commissioner of Social Services  
4456 informs the commissioner that all the necessary federal approvals are  
4457 in effect to secure federal financial participation matching funds  
4458 associated with any authorized facility rate increases.

4459 (2) The commissioner shall cease to collect the resident day user fee  
4460 pursuant to this section if the Commissioner of Social Services informs  
4461 the commissioner that the federal approvals described in subdivision  
4462 (1) of this subsection are withheld or withdrawn.

4463 Sec. 152. (NEW) (*Effective July 1, 2011*) On or before July 1, 2011, and  
4464 on or before July first biennially thereafter, the Commissioner of Social  
4465 Services shall determine the amount of the user fee and promptly  
4466 notify the commissioner and the intermediate care facilities for the  
4467 mentally retarded of such amount. The user fee shall be (1) the sum of  
4468 each facility's anticipated net revenue, including, but not limited to, its  
4469 estimated net revenue from any increases in Medicaid payments  
4470 during the twelve-month period ending on June thirtieth of the  
4471 succeeding calendar year, (2) which sum shall be multiplied by a  
4472 percentage as determined by the Secretary of the Office of Policy and  
4473 Management, in consultation with the Commissioner of Social  
4474 Services, provided, before October 1, 2011, such percentage shall not

4475 exceed five and one-half per cent and, on and after October 1, 2011,  
4476 such percentage shall not exceed the maximum amount allowed under  
4477 federal law, and (3) which product shall be divided by the sum of each  
4478 facility's anticipated resident days during the twelve-month period  
4479 ending on June thirtieth of the succeeding calendar year. The  
4480 Commissioner of Social Services, in anticipating facility net revenue  
4481 and resident days, shall use the most recently available facility net  
4482 revenue and resident day information.

4483       Sec. 153. (NEW) (*Effective July 1, 2011*) At the close of each fiscal year  
4484 commencing with the fiscal year ending June 30, 2012, the Comptroller  
4485 is authorized to record as revenue for such fiscal year the amount of  
4486 the user fee imposed under the provisions of section 151 of this act that  
4487 is received by the Commissioner of Revenue Services not later than  
4488 five business days after the last day of July immediately following the  
4489 end of such fiscal year.

4490       Sec. 154. (NEW) (*Effective July 1, 2011*) The Commissioner of Social  
4491 Services, pursuant to section 17b-10 of the general statutes, may  
4492 implement policies and procedures necessary to administer the  
4493 provisions of this act, while in the process of adopting such policies  
4494 and procedures in regulation form, provided the commissioner prints  
4495 notice of intent to adopt regulations in the Connecticut Law Journal  
4496 not later than twenty days after the date of implementation. Policies  
4497 and procedures implemented pursuant to this section shall be valid  
4498 until the time final regulations are adopted.

4499       Sec. 155. Sections 3-121a, 15-155, 15-155d, 15-155e and 16a-22l of the  
4500 general statutes are repealed. (*Effective from passage*)

4501       Sec. 156. Subdivisions (47), (48), (52), (95), (97) and (111) of section  
4502 12-412 and section 12-412b of the general statutes are repealed.  
4503 (*Effective July 1, 2011, and applicable to sales occurring on or after said date*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2011	New section
Sec. 2	July 1, 2011	New section
Sec. 3	July 1, 2011	New section
Sec. 4	July 1, 2011	New section
Sec. 5	July 1, 2011	New section
Sec. 6	July 1, 2011	New section
Sec. 7	July 1, 2011	New section
Sec. 8	July 1, 2011	New section
Sec. 9	July 1, 2011	New section
Sec. 10	July 1, 2011	New section
Sec. 11	July 1, 2011	New section
Sec. 12	from passage	New section
Sec. 13	July 1, 2011	New section
Sec. 14	July 1, 2011	New section
Sec. 15	July 1, 2011	New section
Sec. 16	July 1, 2011	New section
Sec. 17	July 1, 2011	New section
Sec. 18	July 1, 2011	New section
Sec. 19	July 1, 2011	New section
Sec. 20	July 1, 2011	New section
Sec. 21	July 1, 2011	New section
Sec. 22	July 1, 2011	New section
Sec. 23	July 1, 2011	New section
Sec. 24	July 1, 2011	New section
Sec. 25	July 1, 2011	New section
Sec. 26	July 1, 2011	New section
Sec. 27	July 1, 2011	New section
Sec. 28	July 1, 2011	New section
Sec. 29	July 1, 2011	New section
Sec. 30	July 1, 2011	New section
Sec. 31	July 1, 2011	New section
Sec. 32	July 1, 2011	New section
Sec. 33	July 1, 2011	New section
Sec. 34	July 1, 2011	New section
Sec. 35	July 1, 2011	New section
Sec. 36	July 1, 2011	New section
Sec. 37	July 1, 2011	10-262h



Sec. 38	July 1, 2011	New section
Sec. 39	July 1, 2011	New section
Sec. 40	July 1, 2011	New section
Sec. 41	July 1, 2011	New section
Sec. 42	July 1, 2011	New section
Sec. 43	July 1, 2011	New section
Sec. 44	July 1, 2011	New section
Sec. 45	July 1, 2011	New section
Sec. 46	July 1, 2011	New section
Sec. 47	July 1, 2011	New section
Sec. 48	July 1, 2011	New section
Sec. 49	from passage	New section
Sec. 50	from passage	New section
Sec. 51	from passage	New section
Sec. 52	July 1, 2011	New section
Sec. 53	July 1, 2011	New section
Sec. 54	July 1, 2011	10-264l(c)(3)
Sec. 55	July 1, 2011	New section
Sec. 56	from passage	New section
Sec. 57	July 1, 2011	10-266p(g)
Sec. 58	July 1, 2011	New section
Sec. 59	July 1, 2011	New section
Sec. 60	July 1, 2011	New section
Sec. 61	July 1, 2011	New section
Sec. 62	July 1, 2011	New section
Sec. 63	July 1, 2011	New section
Sec. 64	July 1, 2011	New section
Sec. 65	July 1, 2011	10a-42a
Sec. 66	July 1, 2011	New section
Sec. 67	July 1, 2011	New section
Sec. 68	July 1, 2011	New section
Sec. 69	July 1, 2011	New section
Sec. 70	July 1, 2011	New section
Sec. 71	July 1, 2011	New section
Sec. 72	July 1, 2011	New section
Sec. 73	July 1, 2011	New section
Sec. 74	from passage	New section

Sec. 75	<i>from passage and applicable to calendar years commencing on or after January 1, 2011</i>	12-211a
Sec. 76	<i>from passage and applicable to income years commencing on or after January 1, 2011</i>	12-214(b)
Sec. 77	<i>from passage and applicable to income years commencing on or after January 1, 2011</i>	12-217jj(c) to (e)
Sec. 78	<i>from passage and applicable to income years commencing on or after January 1, 2011</i>	12-217zz
Sec. 79	<i>from passage and applicable to income years commencing on or after January 1, 2011</i>	12-219(b)
Sec. 80	<i>July 1, 2011, and applicable to sales occurring on or after said date</i>	12-296
Sec. 81	<i>July 1, 2011, and applicable to sales occurring on or after said date</i>	12-316
Sec. 82	<i>from passage</i>	New section
Sec. 83	<i>July 1, 2011, and applicable to sales occurring on or after said date</i>	12-330c(a)
Sec. 84	<i>from passage and applicable to estates of decedents dying on or after January 1, 2011</i>	12-391(g)
Sec. 85	<i>from passage and applicable to estates of decedents dying on or after January 1, 2011</i>	12-392(b)(3)

Sec. 86	<i>from passage and applicable to estates of decedents dying on or after January 1, 2011</i>	12-398(e)
Sec. 87	<i>from passage and applicable to gifts made during calendar years commencing on or after January 1, 2011</i>	12-642(a)
Sec. 88	<i>July 1, 2011, and applicable to sales occurring on or after said date</i>	12-407(a)(37)(I)
Sec. 89	<i>July 1, 2011, and applicable to sales occurring on or after said date</i>	12-407(a)(37)(N)
Sec. 90	<i>July 1, 2011, and applicable to sales occurring on or after said date</i>	12-407(a)(37)(S)
Sec. 91	<i>July 1, 2011, and applicable to sales occurring on or after said date</i>	12-407(a)(37)(FF)
Sec. 92	<i>July 1, 2011, and applicable to sales occurring on or after said date</i>	12-407(a)(37)
Sec. 93	<i>July 1, 2011, and applicable to sales occurring on or after said date</i>	12-408(1)
Sec. 94	<i>July 1, 2011</i>	12-408(3)
Sec. 95	<i>July 1, 2011</i>	New section
Sec. 96	<i>July 1, 2011</i>	New section
Sec. 97	<i>July 1, 2011, and applicable to sales occurring on or after said date</i>	12-411(1)

Sec. 98	<i>from passage and applicable to sales occurring on or after July 1, 2011</i>	12-435
Sec. 99	<i>from passage</i>	New section
Sec. 100	<i>July 1, 2011</i>	12-458h
Sec. 101	<i>from passage</i>	New section
Sec. 102	<i>July 1, 2011, and applicable to conveyances occurring on or after said date</i>	12-494(a) and (b)
Sec. 103	<i>July 1, 2011</i>	New section
Sec. 104	<i>July 1, 2011</i>	New section
Sec. 105	<i>January 1, 2012, and applicable to admission charges imposed on or after said date</i>	12-541(a)
Sec. 106	<i>July 1, 2011, and applicable to sales occurring on or after said date</i>	New section
Sec. 107	<i>from passage and applicable to taxable years commencing on or after January 1, 2011</i>	12-700(a)
Sec. 108	<i>from passage</i>	New section
Sec. 109	<i>from passage</i>	New section
Sec. 110	<i>from passage and applicable to taxable years commencing on or after January 1, 2011</i>	New section
Sec. 111	<i>from passage and applicable to taxable years commencing on or after January 1, 2011</i>	12-704c(b) and (c)
Sec. 112	<i>July 1, 2011</i>	14-12(a)
Sec. 113	<i>July 1, 2011</i>	51-56a(b)
Sec. 114	<i>July 1, 2011</i>	New section
Sec. 115	<i>July 1, 2011</i>	13b-59(g)
Sec. 116	<i>July 1, 2011</i>	13b-76(a) to (g)
Sec. 117	<i>July 1, 2011</i>	13b-77(c)

Sec. 118	July 1, 2011	13b-79a
Sec. 119	<i>from passage and applicable to estates of decedents dying on or after January 1, 2011</i>	45a-107(l)
Sec. 120	July 1, 2011	New section
Sec. 121	July 1, 2011	13b-61a
Sec. 122	July 1, 2011	2-35(b)
Sec. 123	July 1, 2011	New section
Sec. 124	<i>from passage</i>	16a-46e(c)
Sec. 125	<i>from passage</i>	16-32f(b)
Sec. 126	<i>July 1, 2011, and applicable to sales occurring on or after said date</i>	12-411b(c)
Sec. 127	<i>July 1, 2011, and applicable to sales occurring on or after said date</i>	12-414(3)
Sec. 128	<i>July 1, 2011, and applicable to sales occurring on and after said date</i>	12-407(a)(12)
Sec. 129	July 1, 2011	19a-323(b)
Sec. 130	July 1, 2011	12-217ii(e)(2)
Sec. 131	July 1, 2011	12-217nn(d)(2)
Sec. 132	July 1, 2011	12-217oo(d)(2)
Sec. 133	July 1, 2011	15-144(b)
Sec. 134	July 1, 2011	New section
Sec. 135	July 1, 2011	13b-57r
Sec. 136	July 1, 2011	14-12s
Sec. 137	July 1, 2011	14-41
Sec. 138	July 1, 2011	14-44h(b)
Sec. 139	July 1, 2011	14-49
Sec. 140	July 1, 2011	14-47
Sec. 141	July 1, 2011	14-50a
Sec. 142	July 1, 2011	14-67d
Sec. 143	July 1, 2011	51-56a(d)
Sec. 144	July 1, 2011	13b-79x

Sec. 145	<i>July 1, 2011, and applicable to calendar quarters commencing on or after July 1, 2011</i>	12-263a
Sec. 146	<i>July 1, 2011, and applicable to calendar quarters commencing on or after July 1, 2011</i>	12-263b
Sec. 147	<i>July 1, 2011, and applicable to calendar quarters commencing on or after July 1, 2011</i>	12-263c
Sec. 148	<i>July 1, 2011, and applicable to calendar quarters commencing on or after July 1, 2011</i>	12-263d
Sec. 149	<i>July 1, 2011, and applicable to calendar quarters commencing on or after July 1, 2011</i>	New section
Sec. 150	<i>July 1, 2011</i>	17b-321
Sec. 151	<i>July 1, 2011</i>	New section
Sec. 152	<i>July 1, 2011</i>	New section
Sec. 153	<i>July 1, 2011</i>	New section
Sec. 154	<i>July 1, 2011</i>	New section
Sec. 155	<i>from passage</i>	Repealer section
Sec. 156	<i>July 1, 2011, and applicable to sales occurring on or after said date</i>	Repealer section